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## CURRENT TOPICS.

THE RETIREMENT of Mr. Justice HAWKINS can hardly be said to have taken the world by surprise. He is eighty-two years of age, and in the nature of things the step could not have been long delayed. But the exceptional vigour which, to the sorrow of counsel and juries, he recently displayed at the Kent Assizes, and his conduct this week of the *Chrimes* blackmailing case, were not calculated to give the impression that we were about to lose so noteworthy a judge. Sir HENRY HAWKINS was called in 1843, he took silk in 1858, and was raised to the bench in 1876. His career at the bar, where he was in the front rank of advocates, is chiefly associated with the prosecution in the Tichborne case, in which he led for the Crown. On the bench he has acquired a position, especially in criminal cases, which no successor is likely to fill. He mingled law with knowledge of the world at large, and to the world at large he was, perhaps, the most familiar name among the judges. He will carry into his retirement the esteem and goodwill of both branches of the profession.

THE DECISION of the Court of Appeal this week in *Lyons & Sons v. Wilkins* removes any doubt that may have been caused by the result of *Allen v. Flood* (46 W. R. 258; 1898, A. C. 1) as to the legality of picketing. The case turned upon section 7 of the Conspiracy and Protection of Property Act, 1875, which provides that "every person who, with a view to compel any other person to abstain from doing or to do any act which such other person has a legal right to do or abstain from doing, wrongfully and without legal authority (4) watches or besets the house or other place where such other person resides, or works, or carries on business . . . shall, on conviction thereof by a court of summary jurisdiction, be liable to the punishment specified. But attending at or near the premises for the purpose merely of obtaining or communicating information is not to be deemed a watching or besetting within the meaning of the section. The construction of this provision has already been before the Court of Appeal in an earlier stage of the case (45 W. R. 19; 1896, 1 Ch. 911), and it has been held that picketing, though carried on for the purpose

of peaceable persuasion, is a watching and besetting within the meaning of the section, and is an illegal procedure which will be restrained by injunction. On the present occasion stress has been laid on the words "wrongfully and without legal authority," and it has been contended that picketing carried on for purposes legalized by *Allen v. Flood* cannot be thus characterized. *Allen v. Flood*, however, was concerned with a different form of trade union proceedings, and it was decided that, if otherwise legal, they were not rendered illegal by the existence of "malicious" motive. But the specific act of picketing is forbidden by the section, and, if the words "wrongfully and without legal authority" require justification, it is to be found in the fact that the picketing is in itself a legal nuisance. So the Court of Appeal have held, and with their decision trade unions in the future will have to reckon.

THE CASE of *Re Gamble* (reported in another column) will serve as a useful reminder to justices of the limitations of their power to commit to prison. In the case referred to they had sent a man to prison for fourteen days for his failure to pay a small sum of money which he had previously been ordered to pay to the guardians of a poor law union in respect of the maintenance of his father, and a further sum for costs. Before 1868 enactments were in force under which penalties were imposed for disobedience to a maintenance order. Section 36 of the Poor Relief Act of that year repeals those enactments, and provides that maintenance orders are to be enforced in the manner prescribed by the Summary Jurisdiction Act, 1848 (11 & 12 Vict. c. 43). That Act, again, was amended by the Summary Jurisdiction Act, 1879, which draws a line between sums recoverable on complaint and sums recoverable on information. The latter sums are penalties, and the information and the proceedings which follow it are of a criminal nature. But sums recoverable on complaint are "civil debts," and such sums, and any costs ordered to be paid by the complainant or defendant, can only be recovered in the manner in which civil debts recoverable summarily are recoverable under the Act of 1879. Section 35 of the Act expressly provides for the recovery of a civil debt recoverable summarily; the order of the court for payment is not to be enforced by imprisonment "unless it be proved to the satisfaction of such court . . . that the person making default in payment of such civil debt, instalment, or costs either has, or has had since the date of the order, the means to pay the sum in respect of which he has made default, and has refused or neglected, or refuses or neglects, to pay the same." This section puts the law as to the recovery of civil debts in a court of summary jurisdiction on the same footing as the general law as to imprisonment for debt embodied in the Debtors Act, 1869. There is nothing to except maintenance orders from the provisions of the Act of 1879. In *Gamble's case* the justices had sent the defendant to prison without any previous inquiry as to his means: such an order was clearly illegal.

IT APPEARS from the decision of ROMER, J., in *Re Jarvis & Co. (Limited)* (*ante*, p. 113) that the Companies Act, 1898, is not wide enough to deal with all the cases of hardship which may arise in consequence of failure to protect by a duly registered contract shares issued as fully paid up. In that case the vendor to the company arranged to take as the consideration for the sale £6,500 in £1 shares of the company. In anticipation of his contract with the company he signed the memorandum of association for 6,500 shares, and these were the only shares which were ever applied for by or allotted to him. Subsequently he entered into a formal contract for sale at the agreed price, and the contract was duly filed. It is, however, unfortunately settled that a subscriber to the memorandum cannot in this way take as fully paid up the shares for which he signs. Section 25 of the Companies Act, 1867, requires that the protecting contract shall be filed "at or before the issue of the shares." But in the case of shares subscribed for in the memorandum the "issue" is deemed to take place upon the incorporation of the company, and though it may be sufficient if the contract is filed so shortly after the registration of the company as to be practically simultaneous

with it, yet if a substantial period elapses the contract affords no protection (*Dalton Timelock Co. v. Dalton*, 66 L. T. 704). This being the state of the law, it would seem that in the present case the 6,500 shares were not protected by the filed contract, and an attempt was made to cure the defect by obtaining an order under the recent Act. That Act is expressed to be available where shares have been issued as fully paid up for a consideration other than cash, and at or before the issue of such shares "no contract or no sufficient contract is filed." At first sight this exactly applies to the present case. No contract was filed at or before the issue of the shares subscribed for in the memorandum, and it was therefore permissible under the Act to order the filing of any contract under which they were really issued, so that the filing should operate as from before the issue. But under what contract were they issued? ROMER, J., appears to have treated the contract to take 6,500 shares arising upon the memorandum as distinct from the contract to take in the same number of shares payment for the property sold. Possibly this may be so, but there was obviously no intention to make two such contracts. If the decision is correct, it is an additional reason for the total repeal of section 25. The section serves no useful purpose which cannot be attained in a far more convenient way, and the Legislature has not succeeded in curing the hardship which it may inflict.

A VERY extraordinary case was investigated lately at the North London police-court. It was alleged that the accused person had entirely demolished two houses and carried away the whole of the materials of which they had been constructed. The houses had apparently been standing unoccupied for some time, and the defendant was said to have employed a number of men and wagons and to have pulled down and carted away every part of the houses, and also the whole of a boundary wall which belonged to the vestry. When the owner came to see his property he was astonished to find a clear site, and to find no vestige of his houses. The facts are strange enough, but still stranger is it that, except incidentally, the facts do not constitute a criminal offence. At common law things real, or which savour of the realty, cannot be the subject of larceny. Thus trees and houses cannot be stolen, and to sever them and carry them away is merely a trespass at common law giving a civil action. By statute it is felony to destroy a house by means of explosives, or for persons assembled riotously to destroy a house. It is also a misdemeanor for a tenant to maliciously pull down or demolish any building included in the tenancy agreement. These, however, do not touch a demolition like that alleged. It is also a misdemeanor to maliciously injure any sort of property, real or personal, to an amount exceeding five pounds. This enactment would, no doubt, cover the facts of the case, but the punishment provided is hardly adequate to such a serious offence. It is not to be wondered at, therefore, that some difficulty has been found in deciding upon the particular offence for which the accused person shall be indicted. Apparently the prosecutor has been driven to proceeding on a charge which is merely incidental to the principal fact of the case. By statute it is a felony, punishable as larceny, to cut or break any glass, woodwork, or metal fixed to any house, with intent to steal the same. Now, in the said houses there was probably the usual quantity of glass and woodwork, and the usual quantity of lead and iron piping. In demolishing the houses these things were necessarily broken, carried off, and disposed of along with the rest of the materials. It is apparently for breaking these things with intent to steal them that proceedings are to be taken in respect of the houses. As to the wall belonging to the vestry this provision is, however, useless; in this case it seems as if malicious injury were the only offence which can be charged. The state of the law is somewhat ludicrous, but it seems that our forefathers failed to realize that anyone could ever commit a crime so audacious.

AN IMPORTANT decision upon the effect of notice to trustees was given by STIRLING, J., in *Re Wasdale* (reported elsewhere). It is now well established that, although notice to trustees of an assignment by a *cestui que trust* is not technically necessary to



complete the title of the assignee to the *cestui que trust's* interest in the trust fund (see per Lord MACNAGHTEN in *Ward v. Duncombe*, 42 W. R. 59; 1893, A. C. 369), yet it is essential to the safety of the assignee, and if he omits to take this precaution he will, upon the rule in *Dearle v. Hall* (3 Russ. 1), be postponed to a subsequent assignee who anticipates him. The rule is based upon the ground that the first assignee, by omitting to give notice, leaves the fund under the control of the *cestui que trust*, and so enables him to commit a fraud upon the second assignee. But it is a distinct question whether the first assignee, having once given notice, is thenceforward protected, notwithstanding any subsequent changes among the trustees. On the one hand he has discharged the duty which the law imposes on him, and it might be expected that the law would protect him. On the other, if new trustees are appointed to whom the notice is not communicated, the *cestui que trust* is once more in apparent possession of the fund, and may be thought to be able to dispose of it. The latter view is supported by *Timson v. Ramsbottom* (2 Keen 35), where notice had been given to one only of several trustees. That one died, and a subsequent assignee taking after his death, who gave notice to the surviving trustees, was held to have acquired priority. As long as the trustee to whom notice had been given lived the notice was sufficient, for it is the duty of an intending assignee to make inquiry of all the trustees. Accordingly, where the second assignment is taken during his life, the assignee cannot gain priority by giving notice to the surviving trustees after his death. This was the decision in *Ward v. Duncombe*, though in that case Lord MACNAGHTEN expressed doubt as to *Timson v. Ramsbottom* and would apparently have allowed a notice once effectually given to remain effectual. In the recent case of *Re Waddale* it has been still more obvious that justice required such a result. There the first assignee had given notice to both the existing trustees, and the second assignee gave notice to trustees subsequently appointed. Thus the first assignee had done all that he could to protect himself at the time of his assignment, and it would have been a great hardship to compel him to watch for every change of trustees and give a fresh notice. STIRLING, J., accordingly held that this was not incumbent on him and that his title remained secure. "I can imagine," said Lord MACNAGHTEN in *Ward v. Duncombe*, "nothing more inconvenient than that it should be possible to have a scramble for priorities on the appointment of new trustees." The present case shows that this cannot happen where the first assignee has given notice to all the existing trustees. He has discharged his duty and is not prejudiced by the fact that the fund upon a change of trustees falls once more under the control of the *cestui que trust*.

THE REGISTRATION case of *Kitchen v. Johnson* (47 W. R. 110), which deals with the powers of amendment given to revising barristers, is of some practical importance. These powers are given and regulated by section 28 of the Registration Act, 1878, which enacts: Sub-section 1, "he shall correct any mistake which is proved to him to have been made in any list"; sub-section 2, "he may correct any mistake which is proved to him to have been made in any claim . . ."; sub-section 13, "except as herein provided no evidence shall be given of any other qualification than that which is described in the list or claim, . . . nor shall the revising barrister be at liberty to change the description of the qualification as it appears in the list except for the purpose of more clearly and accurately defining the same." *Kitchen v. Johnson* was the case of a claim in which the entry in the third column ("Nature of the qualification") was "houses in succession," and in the fourth column ("Description of the qualifying property") the entry was "202, Gordon-road and 31, Monk-street." The claim having been objected to, it was proved to the barrister that the claimant had never occupied 31, Monk-street (which was in fact occupied by another person), but that the claimant had in fact occupied in immediate succession during the qualifying period 202, Gordon-road and 33 (not 31), Monk-street; that No. 31 had been inserted in the claim instead of No. 33 by the mistake of the clerk of a political agent, and

that the claimant had signed the claim without observing the mistake. The barrister amended the claim by changing "No. 31" to "No. 33," Monk-street, in the fourth column, and disallowed the objection. The Divisional Court upheld the barrister's decision. The Lord Chief Justice, in giving judgment, said: "Not without doubt I have come to the conclusion that the revising barrister acted within his powers. . . . In sub-section 13 I think that 'the qualification' means the legal nature and character of the qualification, and not the identification or description of the property in respect of which the qualification arises. . . . It is to the third column only, therefore, that sub-section 13 applies, and while there is no power to alter the entry in the third column, there is ample power to alter that in the fourth column." This decision will, we think, surprise many revising barristers. Many of them have hitherto considered that "the qualification" referred to in sub-section 13 meant, not merely the "nature of the qualification"—i.e., the third column—but also, the "description of the qualifying property"—i.e., the fourth column; in other words, that the "nature of the qualification" is only one part of "the qualification," and that the "description of the qualifying property" is the other part of "the qualification," and that the two taken together, constitute what is meant by "the qualification" in sub-section 13. In *Kitchen v. Johnson* the mistake in question arose in a claim. But the *ratio decidendi* of the court is equally applicable to a similar mistake in the list, and in such a case it would seem, having regard to the mandatory form of sub-section 1, that the barrister would be bound to amend such a mistake if it occurred in the list. If the decision be correct, it will doubtless give rise hereafter to numerous applications being made to revising barristers to correct mistakes in the fourth column of the lists. The Divisional Court, however, granted leave to appeal in *Kitchen v. Johnson*, so that the question cannot as yet be regarded as finally settled.

THE COMPLICATIONS and difficulties to which the contract of suretyship sometimes gives rise is well exemplified by the case of *Greenwood and Another v. Francis*, which recently came before the Court of Appeal. There the instrument of guarantee, which was in the form of a bond, provided, as is now usually done in favour of bankers and other men of business, that, as between themselves and the creditors, the co-sureties should be treated as principal debtors, and, as such, be debarred from relying on certain grounds of defence otherwise available to sureties, when sued. Eventually, the plaintiffs, having paid the principal debt, obtained an assignment of the guarantee from the creditors and sued the defendant thereon, claiming to recover from him, as co-surety with themselves, his proportion of the common debt for which he and the plaintiffs had rendered themselves jointly and severally liable. It was held that the plaintiffs' rights, as assigners of the guarantee, were not impaired by reason of dealings with the principal debtor permitted by the guarantee itself, but which, otherwise, would have operated as a discharge of the suretyship liability. That is to say, the waiver of the sureties' strict rights, contained in the guarantee, was held to enure for the benefit of the plaintiffs, as assignees of such instrument, notwithstanding that the plaintiffs had agreed to pay off the creditors and take an assignment of the securities for the guaranteed debt in their own interest, and against the wishes and protest of their co-surety, the defendant. COLLINS, L.J., however, pointed out in his judgment that, but for the circumstance that the guarantee constituted the co-sureties principal debtors, and the creditors, though not *inter se*, defences raising questions of some nicety might have arisen for determination, possibly defeating the claim under the guarantee itself as well as that for contribution.

Sir Francis Jeune, who left London on Tuesday for Torquay, was stated on Wednesday to have borne the journey well. He will remain at Torquay till the end of next week, when he goes to Arlington Manor.

Mr. Justice Bigham, who is suffering from severe swelling in the legs, has been ordered by his medical attendant to have a complete rest during the vacation, and he will accordingly remain at his London residence during the holidays.

## THE WINDING UP REPORT.

THE Board of Trade report for 1897 on the winding up of companies has just been issued. The report is dated the 1st of August, 1898, and the report by Mr. JOHN SMITH, the Inspector-General in Companies Liquidation, which is given as an annex, is dated the 28th of July, 1898. Considering the labour involved in the preparation of the latter report the time taken over the printing seems disproportionately long. The value of an annual report is that it should follow as rapidly as possible the year which it represents. The question of punctuality is of more importance than usual just now when the long-deferred amendments of company law are likely to be soon pressed forward, and when materials such as Mr. SMITH collects may have a considerable influence in forming opinion.

The analysis of figures presented at the beginning of the report shows that the rate of growth of companies is still increasing. The number of new companies registered was 2,371 in 1892, it was 4,735 in 1896, and it reached 5,229 in 1897. The liquidations have increased also, but not in the same proportion. The corresponding figures were 1,091, 1,262, and 1,587. These are the totals. They are divided among the voluntary, supervision, and compulsory liquidations. The most marked feature is the increase of the voluntary liquidations. In the years just mentioned the numbers were 921, 1,152, and 1,426; the supervision cases were 53, 24, 53; and the compulsory, 117, 86, 108. The result appears to be that companies stand a better chance of life than formerly, and that when fate does at length overtake them their obsequies are more frequently performed without the intervention of the court. Another interesting feature is the relative proportion between the cash shares and the vendors' shares in companies which are wound up in and out of court respectively. The figures are too large for many of them to be quoted; it must be sufficient to state that in 1892 and 1897 the total cash shares in compulsory cases had fallen from £3,069,328 to £658,488, while the vendors' shares had risen from £1,320,768 to £2,940,306. The corresponding figures in voluntary cases were, in 1892—cash shares £22,663,653, vendors' shares £10,956,126; and in 1897—cash shares £25,249,657, and vendors' shares £22,746,635. Thus, alike in compulsory cases and in voluntary cases, the proportion of vendors' to cash shares has increased; but, while in liquidations as a whole the two classes of shares are now about equal in amount, there is the startling result that, in cases of compulsory liquidation, the capital allotted to vendors is nearly five times as much as that allotted to the public.

The reason for this state of things is, perhaps, partly to be found in one of the abuses of the Companies Acts to which Mr. SMITH gives prominence: "In more than a dozen cases," he says, in describing the general features of the liquidation of the year, "the *raison d'être* of the company appears to have been the relief from their liabilities of the owners of weak or actually insolvent businesses by transfer to a company. The amount of fresh capital (*i.e.*, in cash) raised in the great majority of these cases is insignificant, the object apparently being rather to obtain facilities for borrowing on debentures, and for carrying on the business in the same manner as before until the existing liabilities of the vendors could be replaced by the liabilities of the company. These operations are no doubt facilitated by the creation of an apparently ample capital issued as 'paid up' to the vendors, although it may be represented only by imaginary assets, such as the goodwill of an insolvent concern."

Mr. SMITH gives a summary of the causes of the failure of the 108 companies which were wound up compulsorily in 1897, and with several of them he deals at length. In most of these the official receiver reported that the facts called for searching inquiry, but since he was not in a position to allege fraud against any specified persons an order for public examination could not be obtained. The interpretation placed by the House of Lords on section 8 of the Companies (Winding-up) Act, 1890, has, it is well known, greatly reduced the possibilities of public examination. In 1894 an order for examination was made in thirty-two cases; in 1897 the number was reduced to ten. Both Sir COURTENAY BOYLE and Mr. SMITH repeat the objection felt by the Board of Trade to

this state of things. "Official receivers," says the former, "naturally find great difficulty in alleging fraud against an individual; and the system by which the responsibility for such allegations is placed upon executive officers is, in my opinion, open to considerable question. There is a substantial distinction between provisions which would allow the court to order a public examination if satisfied that there were circumstances of a fraudulent character which required investigation, and provisions which make it a condition precedent to such an examination that the official receiver shall allege fraud against specified persons." Doubtless this is so, but for the present it must be taken that the Legislature has determined that the allegation of fraud shall be a condition precedent. It may prove necessary to make the procedure by public examination more available and to render the promoters and officials of a company liable to examination whenever the circumstances of the flotation or of the conduct of the company appear to call for inquiry. But it is to be remembered that the case has another aspect, and the position of a director will be very much changed for the worse if the mere insolvency of the company may place him in the position, so far as examination is concerned, of a bankrupt.

An interesting feature in Mr. SMITH's report is his *résumé* of the defects which, in his view, experience has disclosed in the working of the Companies Acts. It may be presumed that he has drawn it up with a view to impending legislation, and it will doubtless receive the attention it merits. In the forefront he places the creation of fictitious capital represented by fictitious assets. "There is," he says, "not only no relation between the value of the assets and the amount of the capital, but the promoter of a company does not appear to be under any legal obligation to shew that what he hands over to the company in exchange for the issue of its scrip is of any intrinsic value whatever. This result seems to be contrary to the spirit and intention of the various Acts passed by Parliament on the subject, which assume that the capital of a company and the assets representing it shall be substantial realities." The law in this respect is illustrated by the case of *Re Wrang (Limited)* (45 W. R. 557; 1897, 1 Ch. 796), to which Mr. MURTON calls attention in another part of the report, and where, upon a sale of assets to a company, certain stock-in-trade valued at £15,375 had assigned to it as its share of the purchase-money £27,300. But in the view of the Court of Appeal the company was competent to pay what it chose for the property, and unless the agreement itself was impeached the value set upon the items purchased could not be inquired into. Doubtless this is unsatisfactory. Everyone who is concerned with the solvency of companies would be much safer if he could be sure that the sums on the assets side of the balance-sheet really represented realizable property; and where, as in the case just mentioned, the parties have preserved evidence of the real value of the assets, it seems right that they should be bound by it. It should be possible also to deal with the grosser forms of the creation of fictitious capital. But in many companies that are started honestly enough it would be a hard task to reduce the value of the assets to a demonstrable sum in £ s. d.

To pass on to Mr. SMITH's summary of leading abuses, this he divides under the heads of (1) prospectuses, (2) directors and their powers, (3) guaranteed subscriptions, (4) debentures, and (5) audit and balance-sheets. As to prospectuses the defects he notes are that they do not reveal the real promoters; that they do not give notice of alterations in the normal rights of shareholders effected by the articles of association; that the valuations given are not those of independent valuers; that the valuation does not disclose separately the amount paid for goodwill; and that promoters and directors, although liable for misstatement of facts, are not in general liable for concealment. As to directors, Mr. SMITH notes that they are too often impecunious and have interests differing from those of the shareholders; that the fundamental contracts of the company are sometimes altered after the public have subscribed money in reliance on their original form; and that frequently the directors go to allotment on insufficient capital, with the result that the promoters get paid while the subscriptions are lost to the shareholders. As regards guaranteed capital, the whole policy of underwriting is called in question. "The practice of participating in these operations," says Mr. SMITH, "has contributed largely in recent years to the



development of joint-stock enterprise. But the benefit alleged to arise from it in securing the successful formation of the company appears to be a benefit mainly confined to promoters and vendors." And he assigns as the grounds of his disapproval that, if the underwriters are called on to take up their shares, they form an unwilling, and therefore an undesirable, body of shareholders; while if the shares are taken by the public, the underwriting only involves a useless increase of costs. As regards debentures, the fraud which this may inflict on unsecured creditors is now well recognized; and as regards audit and balance-sheets, Mr. SMITH observes upon the absence of imperative statutory regulation.

The finding of a remedy for these alleged defects is a more serious matter. Mr. SMITH admits the difficulty of interfering with joint-stock companies. "It is clear," he says, "that the legitimate use of the Companies Acts has led to a great development of industrial enterprise by procuring a more abundant flow of capital into commercial, mining, and manufacturing channels, and any restrictions which would materially interfere with this tendency would be open to serious objection." Accordingly he is by no means revolutionary in his proposals. He objects to the theory that the company is a separate entity, and as such can enter into contracts as an independent "person," although the contracts are really the contracts of the promoters; but he sees the difficulty of diminishing the powers of directors, however much they may be the creatures of the promoters, and he is content to ask that the shareholders shall, for a limited time, have statutory power to modify the initial contracts of the company. Otherwise he trusts to such provisions as may be practicable for requiring fuller publicity of facts, or for strengthening the law dealing with fraud; and on the latter point especially by making concealment as culpable in law as misrepresentation. He refers to the dictum of Lord CAIRNS in *Peck v. Gurney* (L. R. 6 H. L., p. 403) that mere non-disclosure of material facts, however morally censurable, forms no ground for an action for misrepresentation. "It is," says Mr. SMITH, "perhaps a matter for consideration how far a reform of the company law will prove really effective unless it is accompanied by provisions rendering promoters criminally responsible who, by any means, with intent to deceive and defraud, either themselves make use, or induce others to make use, of the machinery of the Companies Acts to the loss and injury of the company or of any of its shareholders or creditors." There is much to be said for Mr. SMITH's conclusions. The public cannot be protected against their own folly, and the specious promoter will have his harvest in spite of all the Legislature can do. But the public are entitled to full disclosures of the facts of the promotion, and deception, whether by misrepresentation or concealment, should receive its due punishment.

#### STATUTORY RELIEF OF TRUSTEES.

We have received the following communication on the working of Section 3 of the Judicial Trustees Act, 1896:

Two cases appearing in recent reports, although affording further insight into the practical operation of section 3 of the Judicial Trustees Act, 1896, are not likely to clear away the doubts of those who from the first have regarded the provision as an ill-considered and anomalous piece of legislation. "In a few words, intended, no doubt, to be perfectly clear and expressive, the Legislature has thought fit to interfere with well-established doctrines of the Court of Chancery and the Chancery Division, doctrines which are to be found, not only in numerous authorities, but in text books ancient and modern, which are accepted as authorities, and as expressing the view of the profession respecting the law relating to trustees and their *cestui que trust*; and it is extremely difficult to say within the limits of a judgment, or at all, what the full extent of the Act is": per Kekewich, J., in *Perrins v. Bellamy* (46 W. R. 682). The words of the learned judge are perhaps a polite form of suggesting that legislators have thrust their spoke into machinery with the working of which they were but imperfectly acquainted. The more closely the words of the section are considered, the more paradoxical does the construction of it appear, and the larger does the area affected by it prove. If a breach of trust is to be deemed reasonable, it seems to follow that the performance of that same trust may possibly be regarded as unreasonable. That the words "fairly excusable" may be pronounced from the bench in connection with a dereliction of duty is a new and startling thing in the history of our jurisprudence.

Trustees are the most hapless class of men who appear before the courts, and an amiable feeling towards them is doubtless responsible for the appearance of this provision upon the statute book. Sympathetic legislation is fashionable. The section may, however, yet prove but a poor friend to trustees, for it has introduced an element of uncertainty into regions where hitherto grim warnings to right and left have served to keep a trustee to the straight and narrow path of his trust. Once permit a trustee to consider as to the reasonableness of his trust, and to put faith in a dispensing power possessed by the court, and there is no longer any firm ground from which he may resist the importunities of beneficiaries or the promptings of his own rash judgment.

It is submitted that these reflections are borne out by the two cases referred to, in which, nevertheless, the statute was successfully invoked by offending trustees.

In *Perrins v. Bellamy* (*supra*) the trustees of a certain settlement took upon themselves to sell certain leasehold properties notwithstanding that the settlement conferred upon them no power of sale. The property was offered for sale in eleven lots, and it is interesting, though irrelevant, to observe that the sale of nine lots was completed to purchasers, who, presumably, were satisfied with the title they received. The remaining two purchasers objected that the trustees had no power of sale, and their objection, being upheld on a vendor and purchaser summons, seems to have suggested to a beneficiary the present proceedings against the trustees. The honesty of the trustees was admitted by the plaintiff; and the breach of trust was admitted by the defendants, who sheltered themselves behind the section. The learned judge, after an exhaustive and destructive analysis of the section, came to the conclusion that, in a case such as that under consideration, the effect of it was to place a sale of such property without a power of sale on the same footing as a sale of property with a power of sale. If trustees having a power of sale exercised it dishonestly or unreasonably they would be liable. Conversely, trustees having no power of sale who should nevertheless sell might, if they sold honestly and reasonably, be relieved under the section from the consequences of their breach of trust. It was all a question of the morality of the trustee, and of the propriety, from a business point of view, of his act. His lordship then entered upon the merits of the sale, heard evidence as to the state of the houses, came to the conclusion that the houses were better sold, and that the trustees therefore stood in the same position as if they had a power of sale.

Perhaps the most significant thing to observe in *Perrins v. Bellamy* (*ubi supra*) is that throughout the entire judgment there is not one word or hint to suggest that the intention of the settlor, who presumably knew what he was doing in not conferring a power of sale, was entitled to be respected, and had strong bearing upon the reasonableness or otherwise of the trustees who departed from that intention as expressed in the trust.

In *Re Grinley, Clews v. Grinley* (1898, 2 Ch. 593), the other case referred to, a testator devised and bequeathed his estate to trustees "upon trust to maintain the same and every part thereof in the like mode of investment as the same" should be at the time of his decease until the happening of a certain event. Part of the estate consisted of a debt due upon a promissory note payable on demand. The trustees regarded this promissory note as an investment and took no steps to obtain payment of it. The promisor died insolvent and certain of the beneficiaries sought to have the loss made good by the trustees. Kekewich J., gave judgment for the trustees on the ground that there was nothing to shew that they had not acted honestly and reasonably. The Court of Appeal confirmed his judgment upon what, without any disrespect, can only be termed a curious and inadequate medley of reasons. It was an obscure and ambiguous will; a business man might well think he was not obliged to call in the debt; it was reasonable to save the expense of a summons; the trustees might reasonably have thought this, that, and the other. In one word—not the course prescribed by law, but the one which commended itself to the trustees' views, was the reasonable course for them to follow.

It is quite possible that in these two cases substantial justice as between the parties was done, but, it is submitted, they illustrate the dangers which lie in the section. There is no need to recapitulate in detail the objections to which the section is open. It weakens the force of declared trusts, it imperils the security of beneficiaries; and it adds a most perplexing uncertainty to the powers and duties of trustees.

Before his departure for the Continent the Lord Chief Justice entertained at dinner at the Reform Club a number of the judges, including the Lord Chancellor and the Master of the Rolls, a number of the members of the bar, including the Attorney-General and the Solicitor-General, and also the Hon. Bourke Cockran, of the New York bar.

## CASES OF THE WEEK.

## Court of Appeal.

SOUTHWARK AND VAUXHALL WATER CO. v. HAMPTON URBAN DISTRICT COUNCIL. No. 1. 7th and 8th Dec.

LOCAL GOVERNMENT—RATING—GENERAL DISTRICT RATES—"LAND COVERED WITH WATER"—RESERVOIR—ASSESSMENT AT ONE-FOURTH OF THE NET ANNUAL VALUE—PUBLIC HEALTH ACT, 1875 (38 & 39 VICT. c. 55), s. 211, SUB-SECTION 1 (b)—PRACTICE—APPEAL—"CRIMINAL CAUSE OR MATTER"—ORDER OF JUSTICES FOR PAYMENT OF GENERAL DISTRICT RATES—CASE STATED BY JUSTICES—CIVIL DEBT—JUDICATURE ACT, 1873 (36 & 37 VICT. c. 66), s. 47—PUBLIC HEALTH ACT, 1875, s. 256—SUMMARY JURISDICTION ACT, 1879 (42 & 43 VICT. c. 49), ss. 6, 35.

Appeal from the judgment of a Divisional Court (Wright and Darling, JJ.) upon a case stated by justices under 20 & 21 VICT. c. 43, s. 2, and 42 & 43 VICT. c. 49, s. 33. The Southwark and Vauxhall Water Co. were rated in respect of part of a reservoir, the rates being calculated upon the net annual value thereof. The company tendered a sum calculated on one-fourth part only of the net annual value, which was refused. The total area of the reservoir was 104 acres. The bed of the reservoir had been excavated, and the bed and sides were lined with concrete, the upper part of the sides being faced with bricks. The reservoir was used solely for storing water, and was covered permanently with water except when it was emptied for the purpose of cleaning, which would take place about once in two years, and would last for about a week. The cost of constructing the reservoir was £63,000. The company contended that the reservoir was "land covered with water" within section 211, sub-section 1 (b), of the Public Health Act, 1875, which provides that "With respect to the assessment and levying of general district rates under this Act . . . the occupier of any land covered with water, or used only as a canal or towing-path for the same, or a railway constructed under the powers of any Act of Parliament for public conveyance, shall be assessed in respect of the same in the proportion of one-fourth part only of such net annual value thereof." Upon a complaint before justices to recover the rates, the justices made an order for payment thereof. The Divisional Court held, upon the authority of the judgment of the Court of Queen's Bench in *East London Waterworks Co. v. Leyton Sewer Authority* (20 W. R. 95, L. R. 6 Q. B. 669), that the company were only assessable in the proportion of one-fourth of the net annual value, and allowed the appeal. The Hampton Urban District Council appealed. A preliminary objection was taken, upon the authority of *Seaman v. Burley* (45 W. R. 1; 1896, 2 Q. B. 344), that the judgment of the Queen's Bench Division was a judgment in a "criminal cause or matter" within section 47 of the Judicature Act, 1873, and that no appeal lay.

THE COURT (A. L. SMITH, RIGBY, and COLLINS, L.JJ.) overruled the objection. They said that *Seaman v. Burley* was a decision upon the enforcement of a poor-rate. In the case of general district rates, by section 256 of the Public Health Act, 1875, a person who failed to pay them could be summoned before a court of summary jurisdiction to show cause why the rates in arrear should not be paid, and the court might order payment thereof. These rates were recoverable on complaint to a court of summary jurisdiction, and by sections 6 and 35 of the Summary Jurisdiction Act, 1879, they were made civil debts, and the defaulter could only be sent to prison if he had the means to pay, as in the case of a judgment recovered in a county court. That was not a criminal cause or matter, and an appeal lay.

The appeal was then heard and was dismissed.

A. L. SMITH, L.J., said that the case was clear, apart from any authority, and when the cases were looked at the question was really unarguable. The question was whether a reservoir was "land covered with water." It seemed to him plain that it was. Then as regards the cases. There were three decisions upon words identical with the words used in section 211 of the Public Health Act, 1875. In 1861 the Court of Queen's Bench in *Reg. v. Birmingham Waterworks* (1 B. & S. 84, 9 W. R. C. L. Dig. 76) held that a reservoir was "land covered with water" within the meaning of those words in a local Act. In 1862 the same court held in *Newport Dock Co. v. Newport Local Board* (2 B. & S. 708, 11 W. R. C. L. Dig. 136) that a dock was land covered with water within section 55 of the Local Government Act, 1858. In 1867 the Sewage Utilization Act was passed, in which the Legislature, with those two decisions before them, used the same words. Then in 1871 the Court of Queen's Bench in *East London Waterworks v. Leyton Sewer Authority* (20 W. R. 95, L. R. 6 Q. B. 669), having to deal with a canal and filter beds, put the same construction on those words. Lastly, in 1875 the Legislature passed the present Public Health Act, in which the same words were again used. In these circumstances only one construction was possible—namely, that which had been already placed upon the words, a construction which the Legislature had apparently recognized. The judgment must therefore be affirmed.

RIGBY and COLLINS, L.JJ., concurred.—COUNSEL, *Sir Edward Clarke, Q.C., and Courthope-Munroe; Cripps, Q.C., and Ryde. SOLICITORS, Kent & Son; Lanfear, Tanner, & Lanfear.*

[Reported by W. F. BARRY, Barrister-at-Law.]

NATIONAL TELEPHONE CO. (LIM.) (Appellants) v. THE COMMISSIONERS OF INLAND REVENUE (Respondents). No. 1. 9th Dec.

INLAND REVENUE—STAMP DUTY—AGREEMENT IN CONSIDERATION OF FIXED ANNUAL PAYMENTS—"BOND, COVENANT, OR INSTRUMENT BEING THE ONLY OR PRINCIPAL OR PRIMARY SECURITY"—STAMP ACT, 1891 (54 & 55 VICT. c. 39), SCHEDULE I.

This was an appeal by the National Telephone Co. from the judgment of Grantham and Channell, JJ., sitting as a Divisional Court, upon a case stated by the Commissioners of Inland Revenue pursuant to section 13 of the Stamp Act, 1891. An instrument, of which the following is a copy, was presented by the National Telephone Co. for the opinion of the commissioners as to what stamp duty it was chargeable with: "The 9th of March, 1886. The undersigned hereby agrees with the South of England Telephone Co. (Limited) (subject to above condition) to pay them the sum of £12 per annum yearly in advance, the first payment to be made on the first day of the month succeeding that in which the wire and apparatus are fixed on the premises of the undersigned, and each subsequent payment to be made on the corresponding day in each and every following year, for the use of a private wire between No. 155, North-street and the South of England Telephone Co.'s local exchange system in Brighton. Either the company or the lessee may put an end to this agreement by giving to the other three calendar months' notice in writing expiring on the day previous to the rent being due in any year. No verbal notice can be recognized. Signature of renter, (signed) SAMUEL RIDLEY. N.B.—All rentals are payable yearly in advance, and the first year's rent becomes due on the first day of the month succeeding that in which the wire and apparatus are fixed on the premises of the renter." The commissioners were of opinion that the instrument was the only or principal or primary security for the sum of £12 payable annually for an indefinite period, that such sum was neither interest for any principal sum secured by a duly stamped instrument, nor rent reserved by a lease or tack, and that the instrument was chargeable with stamp duty under the head "Bond, covenant, or instrument of any kind whatsoever," in Schedule I. to the Stamp Act, 1891, with the duty of 7s. 6d., being the *ad valorem* duty of 2s. 6d. for every £5, and also any fractional part of £5 of the £12, the sum annually payable by the renter to the Telephone Co. They assessed the duty thereon accordingly, and the instrument had been stamped in conformity with the assessment. The questions for the court were (1) whether the instrument was chargeable with the duty of 7s. 6d. in accordance with the assessment of the commissioners; (2) if not, with what duty the instrument was chargeable. Grantham and Channell, JJ., held that they were bound by the decision in *Jones v. Commissioners of Inland Revenue* (43 W. R. 318; 1895, 1 Q. B. 484), and accordingly affirmed the decision of the commissioners. From this judgment the company now appealed. On behalf of the appellants it was contended that the above instrument did not come within the meaning of the words in Schedule I. of the Stamp Act of 1891, "Bond, covenant, or instrument of any kind whatsoever being the only or principal or primary security . . . for any sum or sums of money at stated periods . . . for any indefinite period." This was only an agreement for the hire and use of a chattel. The renter gave no security for the payment of the annual rent. The decision in *Jones v. Commissioners of Inland Revenue* was wrong, and this instrument was therefore only chargeable with a stamp duty of 6d. The following cases were also cited: *Limmer Asphalt Co. v. Commissioners of Inland Revenue* (20 W. R. 610, L. R. 7 Ex. 211), *Thames Conservators v. Commissioners of Inland Revenue* (18 Q. B. D. 279), *Clifford v. Commissioners of Inland Revenue* (45 W. R. 14; 1896, 2 Q. B. 187).

THE COURT (A. L. SMITH, RIGBY, and COLLINS, L.JJ.) dismissed the appeal.

A. L. SMITH, L.J., in giving judgment, said that the real question they had to decide was what was the meaning of the word "security" in the Stamp Act, 1891, not what was its ordinary and popular meaning. By Schedule I. of that Act an "agreement" "not otherwise specifically charged with any duty" was to be charged with a duty of 6d. Then later on in the schedule came the words, "Bond, covenant, or instrument of any kind whatsoever being the only or principal or primary security for . . . any sum or sums of money at stated periods . . . for any indefinite period," and under that heading the stamp duty chargeable was 2s. 6d. A "bond" and "covenant" clearly came within the meaning of the word "security." Then came the words "instrument of any kind whatsoever." Such an instrument necessarily included a contract in writing, and such a contract satisfying the other conditions of the clause was, in his opinion, a "security" within the meaning of the clause. The word "security" in this Act must be taken to include the original promise to pay the sum of money, and could not be taken to mean something collateral or auxiliary to a prior obligation. For these reasons he was of opinion that the instrument in question came within the heading "Bond, covenant, or instrument." The decision in *Jones v. Commissioners of Inland Revenue* was right and this appeal would be dismissed.

RIGBY and COLLINS, L.JJ., delivered judgment to the same effect. Appeal dismissed.—COUNSEL, *Asquith, Q.C., and Roskill; Sir R. B. Finlay, S.G., and Danckwerts. SOLICITORS, Gane; Solicitor of Inland Revenue.*

[Reported by E. G. STILLWELL, Barrister-at-Law.]

Re HALIFAX COMMERCIAL BANK AND WOOD. 28th and 29th Nov.; 12th Dec.

VENDOR AND PURCHASER OF LAND—LOSS OF DEED FORMING NECESSARY PART OF VENDOR'S TITLE—SECONDARY EVIDENCE—ADMISSIBILITY—SUFFICIENCY—EVIDENCE OF LOSS AND OF DUE EXECUTION—SECONDARY EVIDENCE NOT COMPLETED WHEN PURCHASER GIVES NOTICE TO DETERMINE THE CONTRACT, OR WHEN VENDOR ISSUES HIS SUMMONS FOR A DECLARATION THAT HE HAS SHOWN A GOOD TITLE.

This was an appeal by the vendors from a decision of Stirling, J., who, by an order made upon two summonses under the Vendor and Purchaser Act, 1874, had declared that the vendors had not shewn a good title to the property agreed to be sold to the purchaser, and had ordered the vendors to return the purchaser's deposit, giving the purchaser the costs of both



summonses. The case was argued on the 28th and 29th of November, 1898, and judgment, which was then reserved, was delivered on the 12th of December, 1898.

THE COURT (LINDLEY, M.R., and CHITTY and VAUGHAN WILLIAMS, L.JJ.), dismissed the appeal.

LINDLEY, M.R., read the following judgment: The object of this appeal is to obtain a declaration that the Halifax Commercial Banking Co. (Limited) have shewn a good title to some property sold by them to Mr. Wood, in accordance with particulars and conditions of sale. The contract for sale is dated the 18th of October, 1897, and the time fixed for completion was the 15th of November, 1897. The purchaser was willing to complete, but the vendors could not produce the deeds, they having been unfortunately lost by their solicitors after the contract had been signed. There is no condition providing for the non-production of lost deeds. But the mere fact of their loss does not release the purchaser from the performance of his contract. He can be compelled to complete if he is furnished in proper time with satisfactory secondary evidence of the lost documents. This was decided in *Bryant v. Bask* (4 Russ. 1) and *Monlon v. Edmonds* (8 W. R. 153, 1 De G. F. & J. 246). The fourth condition of sale does not place Mr. Wood in a better position in this respect than any other purchaser if the contents of the lost deeds, including their recitals, can be satisfactorily proved. For a long time the purchaser insisted that nothing short of the production of the original deeds would satisfy him, and on the 1st of December, 1897, his solicitors wrote to say that if the deeds were not produced, and the title found to be satisfactory, and the matter completed, before the end of the year (1897), the contract must be considered at an end. The purchaser, however, did not at the end of the year insist upon having his deposit back. The vendors' solicitors still hoped to find the deeds, and, if they could not, they proposed to supply the purchaser with satisfactory secondary evidence of them. Considerable correspondence took place on this subject. The effect of this correspondence was, in my opinion, to enlarge the time for completion, and to give the vendors still further time from the end of the year 1897 for shewing a proper title by producing the deeds. On the 20th of December, 1897, the vendors' solicitors sent some statutory declarations by Fox, Woodhead, and Binns. These declarations referred to and verified a printed abstract of the missing deeds, and the abstract is so full as to shew all the recitals. I am satisfied that the abstract is a full and correct copy, except that "whereas" is turned into "reciting," and "duly executed and attested" is all that appears as regards execution by the persons named as parties to the principal deed. These declarations and abstract did not prove the execution of the deed, and fell short of what the purchaser was entitled to have. On the 5th of February, 1898, the vendors offered an indemnity, which was refused. On the 12th of February, 1898, the vendors offered some further statutory declarations "by the conveying parties to the various deeds to the effect that they signed, sealed, and delivered the documents, and exhibiting true copies which they identify as such." No such declarations, however, were sent to the purchaser, probably because his solicitors wrote on the 22nd of February, 1898, that he would "strenuously resist completion in the absence of the title deeds, or practically no title at all, and we again assert that secondary evidence, such as you propose to furnish, would not, we are sure, be accepted by a purchaser from our client." There the matter rested until the 18th of March, 1898, when the vendors took out a summons, asking for a declaration "that a good title has been shown in accordance with the particulars and conditions of sale." In support of that summons an affidavit was filed on the 1st of April, 1898, sworn by R. D. Fox. On the 16th of April, 1898, the purchaser issued a summons, asking for a declaration "that the vendors have not made out a title in accordance with the contract," and asking for an order for the return of the deposit. After this many further affidavits were filed, and on the 16th of June, 1898, Stirling, J., made an order on both summonses, declaring that the vendors "have not shewn a good title" according to the contract, and ordering the vendors to return the deposit and pay the costs. The secondary evidence of the title adduced before Stirling, J., was much more satisfactory than that which the vendors had produced to the purchaser before the vendors issued their summons. But Stirling, J., did not dismiss the vendors' summons on the short ground that they had not shewn a good title before its date. He examined the further secondary evidence of title adduced in opposition to the purchaser's summons, and decided against the vendors, even on this additional evidence. This was, in my opinion, too favourable to the vendors. The purchaser had a right to say that, the vendors not having shewn a good title within a reasonable time, he (the purchaser) was not bound to wait longer, and was entitled to be discharged from the contract and to have back his deposit. I see nothing in the correspondence or in the conduct of the purchaser to deprive him of that right. In my opinion the evidence adduced by the vendors before the purchaser issued his summons was not such as the purchaser could be compelled to treat as satisfactory. This, in my opinion, disposes of the case in his favour. He cannot be compelled to give further time, as ample time had been given before he took out his summons. The evidence adduced since is, however, still defective as regards the execution of the principal conveyance by one important party—viz., Frances Jane Jarvis. This was frankly admitted by the vendors' counsel. The memorial registered in the Yorkshire Registry, on which the vendors rely for supplying the defect, does not prove the execution of the deed enrolled by all the persons named as parties to it, nor by Frances Jane Jarvis in particular. The appeal ought to be dismissed with costs.

CHITTY, L.J., delivered judgment to the same effect.

VAUGHAN WILLIAMS, L.J., also agreed, but stated that he did so with reluctance. According to his view the question in this case was really one

of Chancery practice, and he understood from the other members of the court, who were much more competent to decide such a question, that the vendors had so failed to perform their obligations at the proper time that, in accordance with that practice, there ought to be an order against them, both on their own originating summons and on the purchaser's. He assented to the judgment; but he thought he ought to state why it was that, apart from any question of what the practice might be, he should have hesitated to arrive at the same conclusion. As to the law laid down in *Bryant v. Bask* (*ubi supra*) there was really no doubt. The loss of the deeds did not prevent the vendors from performing their contract by giving sufficient evidence, first, of the loss, and, secondly, of the execution of the deeds which had been lost. Here the vendors delivered an abstract; and then the question arose whether or not the purchaser was still bound to carry out the contract, these deeds having been lost. The purchaser's position was that he was not bound; the vendors, relying on *Bryant v. Bask* (*ubi supra*), said that he was. From the beginning to the end of the correspondence that was the only question raised. Of course the duty of the vendors was to verify their abstract; and they did send to the purchaser certain evidence of the loss and of the execution of these deeds. It had turned out that that evidence, even when supplemented by the affidavits read before Stirling, J., was defective, in that the execution by one material party was not sufficiently proved. But that was not the matter which was in dispute between the parties. The object of the Vendor and Purchaser Act, 1874, was to simplify and cheapen procedure. Apart from that Act, it appeared from *Bryant v. Bask* (*ubi supra*) that if there had been an action for specific performance, and if the purchaser had set up a defence that he was not bound to complete because the deeds were lost—if that question had been heard and decided against him in ordinary course there would have been a further inquiry for the very purpose of determining whether the vendors had a good title; and when the procedure was under the Vendor and Purchaser Act, 1874, it did seem to his lordship that the summons ought not to be heard without some definition of the real question which the parties invited the court to decide. The parties ought somehow or other to define the question which was really to be raised. Here the only question really at issue between the parties when they went before Stirling, J., was the question of the effect of *Bryant v. Bask* (*ubi supra*). In these circumstances, apart from any question as to the practice, he should have thought that it would have been mere waste of money to offer further evidence as the purchaser had in the most decided manner said "It is no use for you to say any more about the loss and execution of these deeds; I won't accept your title even if you prove that." He should have thought it would be right and convenient, if another question as to the sufficiency of the verification of the abstract was raised, to give the vendors an opportunity to correct any deficiency in that respect. Here the purchaser had not at that point raised such a question. His objection was not to the details of the evidence, but was an objection on principle to being compelled to carry out the contract. The vendors therefore, according to his lordship's view, could not be charged with any laches or delay. Nothing could be done till the purchaser's objection in principle to the whole contract had been determined. He agreed entirely that if on the hearing of the summons the vendors were bound to come ready with verification of every single detail of their title they had failed to perform that duty. It must be assumed that it was not right they should have any opportunity of correcting this mistake. He concurred in the decision with the greatest reluctance, because he thought that upon the real question raised as to this title the vendors were absolutely and entirely right. In these circumstances he was sorry to have to concur in a judgment which, in consequence of this petty defect of evidence, threw upon the vendors not only the loss of their right to have the contract carried out, but also the costs of these proceedings.—COUNSEL, *Jenkins, Q.C.*, and *Dibdin; Farwell, Q.C.*, and *R. J. Parker*. SOLICITORS, *Vincent & Vincent*, for *North & Sons, Leeds*; *Few & Co.*, for *Dawson & Chapman, Leeds*.

(Reported by R. C. MACKENZIE, Barrister-at-Law.)

Re THE CIVIL, NAVAL, AND MILITARY OUTFITTERS (LIM.). No. 2.  
14th Dec.

LIMITED COMPANY—WINDING UP—OFFICIAL RECEIVER'S REPORT—"FURTHER REPORT"—ORDER FOR PUBLIC EXAMINATION—JURISDICTION—COMPANIES (WINDING-UP) ACT, 1890 (53 & 54 VICT. C. 63), s. 8, SUB-SECTIONS 2, 3, 7.

Appeal from Wright, J. Under section 8, sub-section 2, of the Companies (Winding-up) Act, 1890, the official receiver may make a further report as to the formation of the company and on other matters. In pursuance of this section the official receiver, on the 16th of July last, reported that certain persons were concerned in the promotion of the above-named company, and concluded a lengthy report as follows: "The official receiver is of opinion that fraud has been committed by the persons named in the schedule hereto in the promotion or formation of the company, or in relation to the company since the formation thereof." The appellant, H. P. Long, and ten other persons were named in the schedule, and Long was described as a promoter of the company. An order was thereupon made by the registrar in pursuance of section 8, sub-section 3, that Long should attend before the court to be publicly examined as to his dealings with the company. On appeal to the judge, Wright, J., held that the report was sufficient, and upheld the order of the registrar. Mr. Long appealed.

THE COURT (LINDLEY, M.R., and CHITTY and VAUGHAN WILLIAMS, L.JJ.) dismissed the appeal.

LINDLEY, M.R.—Though the case has taken a long time, there is no difficulty in coming to a proper conclusion. In *Ex parte Barnes* (44 W. R. 433; 1896, A. C. 146) a construction has been put upon section 8 which we

are all bound to accept. This is a report, and not a preliminary report; now we have a further report. Sub-section 2 says what the official receiver may state in his further report, and sub-section 3 says: "The court may, after consideration of any such report, direct that any person who has taken any part in the promotion or formation of the company, or has been a director or officer of the company, shall attend before the court on a day appointed by the court for that purpose, and be publicly examined as to the promotion or formation of the company, or as to the conduct of the business of the company, or as to his conduct and dealings as director or officer of the company." Sub-section 7 must be read in connection with those two, and the advantage of the House of Lords' decision in *Ex parte Barnes* (ubi supra) is to shew how the three sub-sections are to be moulded together. It is one of the most beneficial sections in the whole of the Companies Acts, but it must not be stretched too far. An attempt had been made to extend its jurisdiction, but it could not be sanctioned. The result of the decision is tolerably plain. You must have a report saying how fraud has been committed and how the company was formed; and if the report is in such a shape as to comply with the conditions stated, and you cannot see any connection between the parties implicated, I should hesitate very long before making any order, and I do not think any judge would act upon it. But if you look and see whether there is any basis for the opinion of the official receiver, that is all that the report wants. We must put the facts together and see if there is not some basis for the official receiver's suggestion that fraud has been committed. We have to consider whether this report is so flimsy, so bare, that we should consider that Wright, J., was wrong and exceeded his jurisdiction, or exercised his discretion wrongly in upholding the order. The appeal must be dismissed.

CHITTY, L. J., gave judgment to the same effect.

VAUGHAN WILLIAMS, L.J., would not differ from Wright, J., but would have hesitated to act upon a report expressed as this was, a report which his lordship thought was on the border line. The present decision must not be taken as a precedent for the form in which the report of the official receiver ought to be made. Appeal dismissed.—COUNSEL, *Herbert Reed, Q.C., and Caball; Sir R. Finlay, B.G., and Ingle Joyce.* SOLICITORS, *J. Westcott; Solicitor to Board of Trade.*

[Reported by W. SHALLCROSS GODDARD, Barrister-at-Law.]

### High Court—Chancery Division.

**Re WASDALE, BRITTON v. PARTRIDGE.** Stirling, J. 8th and 9th Nov. and 8th Dec.

ASSIGNMENT—NOTICE TO EXISTING TRUSTEES—SUBSEQUENT ASSIGNMENT—NOTICE OF SUBSEQUENT ASSIGNMENT TO NEW TRUSTEES—PRIORITY.

This was a summons which raised the question whether an assignee of a reversionary interest under a will, who had given notice at the time of the assignment to the then existing trustees of the will, could be deprived of his priority by a subsequent incumbrancer who had given notice to the new trustees. The facts were as follow: In 1871 E. N. Watson assigned to J. S. Partridge a reversionary interest in the proceeds of sale of certain lands to which he was entitled under the will of M. Wasdale. Partridge gave notice of the assignment to D. A. Brittin and R. Burton, the trustees of the will. The survivor of these trustees died in 1891, and his executors acted as trustees up to 1896, when the plaintiffs were appointed trustees of the will. On the 27th of February, 1897, Watson mortgaged his interest, which was still reversionary, to Louisa Bell, who gave notice of her incumbrance to the plaintiffs. Subsequently Watson's interest fell into possession, and the present summons was taken out to determine the question of priority as between Partridge and Mrs. Bell.

STIRLING, J.—Where, as here, a fund consisting entirely of personal estate is vested in trustees, a subsequent assignee who gives notice to the trustees has in equity a better title than a first assignee who has entirely omitted to give notice (*Deeble v. Hall*, 3 Russ. 1; *Foster v. Cockerell*, 3 Cl. & Fin. 456). But if one only of the trustees in existence at the date of the second assignment had notice of the prior assignment, that assignee does not lose his priority (*Ward v. Duncombe*, 42 W. R. 59; 1893, A. C. 369). In *Timson v. Ramsbottom* (2 Keen 35) and in *Re Hall* (7 L. R. Ir. 180) it was held that an assignee who has given notice to one only of several trustees is not entitled to priority over a subsequent assignee who takes his assignment after the death of the trustee to whom notice is given. In the latter case the Vice-Chancellor in Ireland gave as a reason that it is the fault of the earlier assignee that he did not give notice to both trustees, and referred to *Menz v. Bell* (1 Hare 73). I am now asked to hold that an assignee who has given notice to all the trustees in existence at the time of his assignment is not entitled to priority over a subsequent assignee who has taken his assignment after the death or retirement of all those trustees, and who gives notice of such assignment to the new trustees. That, I think, goes beyond the decisions in *Timson v. Ramsbottom* and in *Re Hall*, for in both these cases the assignee omitted to give notice to a trustee in existence when he took his assignment. The principle on which the doctrine of the court as to notice is founded was discussed in *Ward v. Duncombe*. In my opinion it would be imposing an unwarrantable burden on assignees to hold that they are under an obligation to give notice to every new trustee, or are to be treated as guilty of neglect to take reasonable precautions if they omit to do so. I think, therefore, that the title of Partridge must prevail.—COUNSEL, *Torbull; R. F. Norton; Eustace Smith.* SOLICITORS, *H. E. Watts, for Day & Watts, St. Ives, Hunts; Munk & Co.; Princes & Co.*

[Reported by J. I. STIRLING, Barrister-at-Law.]

**STATHAM v. BRIGHTON MARINE PALACE AND PIER CO.** Romer, J. 8th Dec.

COMPANY—ISSUE OF SHARES AT A DISCOUNT—COMPANIES CLAUSES CONSOLIDATION ACT, 1845—COMPANIES CLAUSES ACTS, 1863, 1869.

This case raised the question as to the power of companies incorporated under Acts other than the Companies Acts of 1862 to 1898 to issue shares at a discount. It appeared that the defendant company had for its purpose the construction of a new pier in the place of the old Chain Pier at Brighton, and was incorporated under a private Act of 1888, which embodied the Companies Clauses Acts of 1845 and 1863. The nominal capital consisted of £150,000 in 15,000 shares of £10 each. The company also had certain borrowing powers, subject to a certificate under the Act of 1845 that £2 had been paid on each separate share. The undertaking of the defendant company was transferred in 1891 to a company incorporated under the Companies Act, 1862 to 1886, and divers agreements were entered into, the effect of which was that the share capital of the defendant company should from time to time be issued to a works company as fully paid-up in equivalents for the work done in completing the pier; and under these agreements 5,300 shares had been issued on which £2 had been paid for the purposes of enabling the money necessary for carrying on the work to be raised. These shares were afterwards allotted in consideration of the work done. The plaintiff was the transferee of the shares and claimed a declaration that the shares were fully paid up and should be registered as fully paid up. The *bona fides* of the transaction was not in question.

ROMER, J., said that the short question for him to decide was whether the shares of the defendant company, which were issued at a discount, were lawfully issued. The question as affecting companies incorporated under the Companies Clauses Acts was a large one. Looking at those Acts, although there was nothing expressly authorizing the issuing of original shares of such companies at a discount, there were provisions shewing that the Legislature contemplated and authorized the issuing of new shares at a discount, and there seemed to be no reason why any distinction should be made as to this point between original shares and new shares. Further the Acts contemplated shares being acquired otherwise than by subscription. This was the case as to the shares in question, and neither on principle, nor from anything contained in the Acts under which they were issued, could his lordship find any reason to prevent his deciding that such shares might be allotted in consideration of a sum less than the nominal amount, and he did so decide.—COUNSEL, *Furwell, Q.C., and Methold; Ingpen.* SOLICITORS, *Bolton & Co.; J. T. Rossiter.*

[Reported by RALPH B. PHILLIPPS, Barrister-at-Law.]

**Re DREW. DREW v. DREW.** Stirling, J. 15th Dec.

WILL—CONSTRUCTION—GIFT TO WIFE OF TESTATOR'S SON—ANY WIFE.

This was a summons to decide who, upon the true construction of the will of the testator Geo. Drew, was the person entitled to a life interest in certain funds bequeathed by him to the wife of one of his sons. The facts were as follows: The testator gave his residuary estate to trustees upon trusts during sixteen years after his decease to pay one thirteenth part of the surplus rents and profits to his son B. H. Drew during his life, and after his decease to his wife, and after her decease to the child or children of B. H. Drew who should be living at his decease during the remainder of the period of sixteen years. And after the expiration of the sixteen years upon trusts for sale and conversion and investment, and to pay the income of one thirteenth part to his said son B. H. Drew during his life, and after his death to the wife of his said son during her life for her separate use, and after her death for the child or children of B. H. Drew who should be living at his decease, the principal to be divided among them on attaining twenty-one. And the will also contained the following proviso: "I do declare it to be my will that the part and share of the surplus rents and profits, dividends, and income hereinbefore provided for my said son Beriah Harvey Drew, and also the thirteenth part or share of the net moneys arising from the sale of my residuary estates and property hereinbefore directed to be invested for his benefit for his life, are so respectively by me given and provided for him, and shall be had and enjoyed by my said son only until he shall alien or attempt to alien, charge, or incur the same or any part thereof, or until he shall become bankrupt or insolvent within the meaning of any Act of Parliament or do or admit any act whereby the same benefits would, but for this limitation, become payable to or vested in any other person or persons official or otherwise. And after the determination of the interest so given or intended for my said son Beriah Harvey Drew, upon trust that the said trustees or trustee for the time being do and shall retain and keep in their own hands the share of and in the said surplus rents and profits, interest, dividends, and income, and the interest, dividends, and income of the thirteenth part or share hereinbefore directed to be invested for my said son Beriah Harvey Drew and his family, and every part thereof, for the purpose of applying the same in or towards the maintenance and support of my said son Beriah Harvey Drew, his wife, and children, at such time or times, and in such manner, and in such proportions, as the said trustees or trustee shall in their or his entire discretion think fit or otherwise on paying the same to any one or more of my other children or their respective issue." The testator died in 1862. At the date of the will B. H. Drew was married. His wife died, and on the 5th of April, 1890, he married the defendant Sarah Ann Drew. B. H. Drew died on the 16th of February, 1898, and the question arose whether his second wife was entitled to the income of the one-thirteenth share for her life.

STIRLING, J.—The proposition of law is admitted to be *prima facie* that, where the wife of a person is spoken of and that person is married at the time of the will, in the absence of any context to shew the contrary,



the wife in existence at the date of the will is the person benefited. The question here, therefore, is whether there is any context to take this will out of the general proposition. First, the gift to the children of B. H. Drew is relied on. It is said that children must be children by any wife, and it is further pointed out that the class is limited to children living at the time of his death, and that as the children to be benefited are the children by any wife who are living at the time of his death, it would be an extraordinary thing if the wife to be benefited should not also be the person living at that time. Then there is the clause which provides for the destination of the income on alienation by B. H. Drew. Under that clause his wife and children are the objects of the discretionary trust, and it was hardly argued that wife there does not mean any wife, though it was said that that clause only operated on the income and did not throw any light on the previous gift. Now, the cases of *Radford v. Willis* (20 W. R. 132, 7 Ch. App. 7) and *Firth v. Fielding* (22 W. R. 622) clearly establish the general proposition which I have stated. Then as to the effect of the gift to the children of B. H. Drew the authorities are somewhat conflicting. On the one hand there is the case of *Re Burrows' Trusts* (10 L. T. N. S. 184, 12 W. R. Dig. 113); on the other there is *Re Lyne's Trusts* (8 Eq. 65, 17 W. R. Ch. Dig. 186), in which, however, *Re Burrows* was not mentioned. Then as to the effect of the clause providing for the destination of the income on alienation two authorities have been cited, neither of them, perhaps, directly in point—namely, *Longworth v. Bellamy* (40 L. J. Ch. 513, 19 W. R. Ch. Dig. 127) and *Boreham v. Bignall* (8 Haro 131). Now, applying the authorities to the case before me, the effect, in my mind, of the gift to the children of B. H. Drew, taken in conjunction with the later clause, is that the testator meant any wife of his son. Whether I could have arrived at that conclusion on the first of the two taken alone in the conflicting state of the authorities it is needless for me to say. But I do rely on the way in which the testator provides for the destination of the income in the event of alienation. I think there the testator meant any wife. Interpreting the prior gift in the light of this clause I think there is sufficient context to take the case out of the general rule and that the lady is entitled to a life interest in the income.—*COUNSEL, E. L. Payne; S. Dickinson; Stewart Smith. SOLICITORS, Wilkinson & Son; Alexander Hope.*

[Reported by J. I. STIRLING, Barrister-at-Law.]

**WOOLF v. WOOLF.** Kekewich, J. 25th Nov. and 16th Dec.

PRACTICE—COSTS—LIABILITY OF INFANT DEFENDANT.

Action, the motion being taken as the trial. Here the plaintiff, M. Woolf, trading as Woolf Bros., sued the defendant J. Woolf, trading in the same line of business under the style of Woolf Brothers, and claimed an injunction to restrain him from carrying on his business under that style or in any manner leading the public to believe that it was in any way connected with the business of the plaintiff. It transpired that the defendant was an infant. Upon the hearing of the motion, Kekewich, J., granted the injunction asked for and ordered that, if the defendant should consent before the registrar, a perpetual injunction should go in the same terms, the defendant to pay the costs of the action. The defendant subsequently consented to the hearing being treated as the trial, but did not consent to the order, denying that he was liable in costs. On the 12th of December, at the instance of the registrar, his lordship directed the point to be mentioned in court, and on the 16th of December, on which date the judgment was eventually ordered to be dated, this was done. The plaintiff asked that the order should go as made, and said that the liability of an infant defendant to pay costs was now a settled point of practice: *Chubb v. Griffiths* (35 Beavan, 127), *Lempriere v. Lange* (12 Ch. D. 675, cited in *Morgan and Wurtzburg on Costs*, 2nd ed., p. 360), *Simpson on Infants*, 2nd ed., pp. 103, 488; *Sebastian on Trade-Marks*, 3rd ed., pp. 246, 266; and *Chitty's Eq. Index*, pp. 67, 88. For the defendant it was contended that the authorities did not cover the present case, which was not one of fraud; here liability in respect of a tort might carry liability for damages, but not for costs, since, being an infant, the defendant could not engage in legal proceedings (*distinguish Cory v. Gerteken*, 2 Madd. 40, cited by Romilly, M.R., in *Chubb v. Griffiths*, and also *Lempriere v. Lange*).

KEKEWICH, J., said that there was something inconsistent, in common sense, in being able to pronounce a decree against an infant, and not being able to follow it up with an order as to costs; but the question was whether, in point of law, the liability could be allowed. His lordship did not regard as satisfactory the case of *Chubb v. Griffiths* (35 Beavan, 127), where it was not clear that the defendant was an infant, while the judgment of Romilly, M.R., was so puzzling as not to give out the principle. *Lempriere v. Lange* (12 Ch. D. 675), *Cory v. Gerteken* (2 Madd. 40), and *Re Jones* (18 Ch. D. 109) were referred to. His lordship did not think he could pass over the distinct words of Jessel, M.R., otherwise than as a judicial expression on the point, and he was bound to take it as settled practice that an infant defendant in such a case could be made liable, so that the order must go as made.—*COUNSEL, T. W. Warrington, Q.C., and J. F. Waggett; A. H. Dennis. SOLICITORS, Osborn & Osborn; Sheffield, Son, & Powell.*

[Reported by W. H. DRAPER, Barrister-at-Law.]

## High Court—Queen's Bench Division.

**LANCASHIRE INSURANCE CO. (LIM.) (Appellants) v. COMMISSIONERS OF INLAND REVENUE (Respondents).** **VULCAN BOILER AND GENERAL INSURANCE CO. (LIM.) (Appellants) v. THE SAME (Respondents).** Div. Court. 14th and 15th Dec.

REVENUE—STAMP DUTY—POLICY OF INSURANCE AGAINST ACCIDENT—EMPLOYERS' LIABILITY POLICY—STAMP ACT, 1891 (54 & 55 VICT. c. 39), s. 98.

Cases stated by the Commissioners of Inland Revenue as to the stamps to be affixed to certain policies of insurance granted by the appellant companies respectively to employers in respect of their liability to pay compensation for personal injuries sustained by their workmen. The policy in the first case was under seal, and was in the following form: "Employers' Liability Policy. First premium to the 9th of August, 1899, 9s. 6d. Employers' insurance policy against the full liability under the Employers' Liability Act, 1880, and the Workmen's Compensation Act, 1897, and also against the liability at common law. Estimated amount of wages, &c., on which the undermentioned sum paid in respect of premium has been calculated, £127 8s. Sum paid in respect of premium, 9s. 6d. Whereas Messrs. Wren, Rogers, & Co., of Smithfield-street, Birmingham, carrying on the business of iron and metal merchants, . . . have paid the Lancashire Insurance Co. the sum mentioned above in respect of premium, and have delivered to the company a proposal in writing for an indemnity against claims for compensation for personal injury sustained by workmen. Now, these presents witness, and it is agreed as follows: The company shall pay for and on behalf of the employer such sums as the employer shall become liable to pay under or by virtue of the Employers' Liability Act, 1880, or the Workmen's Compensation Act, 1897, or under or by virtue of the common law, in respect of personal injury caused in the above-mentioned business during the continuance of this policy to any workmen in the employ of the employer or of any subcontractor for injury to whose workmen he may be answerable. The employer shall give immediate notice to the company of any accident causing injury to a workman, and shall forward to the company every written notice or information as to every verbal notice of claim within three days after the receipt of such notice, and shall also give all information and assistance required to enable the company to settle or resist any claims as they may think fit." The commissioners, being of opinion that the instrument was not a "policy of insurance for any payment agreed to be made upon the death of any person only from accident or violence, or otherwise than from a natural cause, or as compensation for personal injury," held that the instrument was not a "policy of insurance against accident" as defined in section 98 (1) of the Stamp Act, 1891, and was not chargeable by reference to the head of charge in the schedule to the Act. "Policy of insurance against accident," with the duty of one penny only, but was chargeable with the duty of ten shillings as a deed. In the second case the policy was in a similar form but was not under seal, and the commissioners held that it required a sixpenny stamp.

BRUCE, J.—In these two cases the instruments are chargeable respectively with stamp duty, in the one case as a deed, in the other case as an agreement, unless the instruments fall within the description of "policy of insurance against accident" given in section 98 of the Stamp Act, 1891. "Policy of insurance against accident" means, according to the section, a policy for any payment to be made upon the death of any person otherwise than from a natural cause or as compensation for personal injury. In substance I think there is no distinction to be drawn between the two policies in point of form. But I will take the policy in the case of the Lancashire Insurance Co., the form of which is certainly quite as favourable to the appellants as the other policy. The proposal, which is declared in the recital at the commencement of the policy to form the basis of the contract, is described as a proposal for an indemnity against claims for compensation for personal injury sustained by workmen. [His lordship quoted the operative words of the policy, and continued:] It is quite clear upon the wording of the policy that the payment agreed to be made depends upon the liability of the assured to answer for the death of his workmen or for the personal injury sustained by his workman. The death of a workman in the employ of the assured might be caused by other than natural causes, or such workman might sustain personal injury, and yet no payment would become due under the policy unless the death were caused or the personal injury were caused in such circumstances as to render the assured liable to pay compensation. The payment, therefore, is not, I think, a payment agreed to be made upon the death of a person otherwise than from a natural cause, or as compensation for personal injury, but is a payment agreed to be made as an indemnity against claims for compensation for which the assured is answerable. Two things must happen. There must, first, be the death or personal injury of a workman; and, secondly, there must be a liability on the part of the assured to make compensation for the death or personal injury. It was argued by Mr. Cohen in the one case and by Mr. Jeff in the other that, although the two conditions must exist before the policy could become operative, yet the payment stipulated for by the policy was not the less a payment to be made upon death or as compensation for personal injury merely because some other condition than death or personal injury must exist before the policy could be enforced. They instanced the case of life policies and accident policies which commonly contain various stipulations requiring certain notices to be given within a stipulated time of the happening of the death or accident, the strict observance of which is made a condition precedent to the right of action on the policy, and they contended that such policies did not cease to be life policies or accident policies by reason of the right of action on the policies depending upon some event other than the death or accident. But the answer to that argument is, I think, this—that the conditions in such cases are incidental to the subject-matter of the insurance. The governing event in those cases is the death or accident, and the ordinary stipulations to which reference was made by the learned counsel are stipulations made with a view to fence and protect the rights of the assurer so as to enable him to require satisfactory evidence of or to make due inquiry concerning the facts upon which his liability depends. They do not alter the character of the risk upon which the assurance depends. Such conditions grow out of and are subsidiary to the subject-matter of the insurance. But it seems to me in the present case that the liability of the assured to compensate his workmen lies at the

very root of the contract; it is the cardinal event upon which the liability of the assurer to pay the money under the policy depends. It is in truth and substance a contract of indemnity, and, although the indemnity is against liability arising from death or personal injury, and the death or personal injury is a *sine qua non*, and the death or personal injury is one of the conditions of the liability of the assured, yet it is not the condition upon which the liability of the assurer depends; it is not the condition upon which, by the terms of the instrument, the payment agreed to be made depends.

WILLS, J., concurred.—COUNSEL, *Cohen, Q.C., and F. L. Wright; Jelf, Q.C., and J. E. Banks; Sir R. B. Finlay, S.G., and Danckwerts.* SOLICITORS, *Bower, Cotton, & Bower, for Janion & Hall, Manchester; Busk & Mellor; The Solicitor of Inland Revenue.*

[Reported by T. R. C. DILL, Barrister-at-Law.]

Re **GAMBLE**. Div. Court. 16th Dec.

JUSTICES—SUMMARY JURISDICTION—ORDER TO PAY FOR PAUPER'S MAINTENANCE—IMPRISONMENT FOR DEFAULT—CIVIL DEBT—INQUIRY AS TO MEANS—SUMMARY JURISDICTION ACT, 1879 (42 & 43 VICT. C. 49), ss. 6, 35.

Rule nisi for a *habeas corpus* to bring up George Gamble, in custody at Worcester, under the following circumstances. The guardians of the Upton-on-Severn Union made complaint before the justices of the peace for the county of Worcester against George Gamble, for that he had disobeyed a certain order made upon him by justices on the 8th of July to pay to the guardians of the poor of the said union the sum of 1s. 6d. a week for the maintenance of Richard Gamble, the father of George Gamble, so long as the father should continue chargeable to the common fund of the union. On the 22nd of October, the sum of £1 8s. in respect of the said order being then due, the justices adjudged G. Gamble to pay £1 8s. to the guardians or their collector on or before the 10th of November, and 6s. 6d. for costs. It was also adjudged that if these sums were not paid by that date the said George Gamble should be imprisoned for fourteen days. The money was not paid in the time. The justices then issued a warrant, dated the 18th of November, for the arrest of Gamble, with imprisonment for fourteen days from the execution of the warrant unless the sums were sooner paid. The warrant was executed on the 5th of December. It was contended, in support of the rule, that the money adjudged to be paid by Gamble was a civil debt and recoverable as such only, and that there was no jurisdiction to commit to prison for non-payment unless there had been a previous inquiry into the means of the debtor shewing that he had had means to pay the debt. Section 6 of the Summary Jurisdiction Act, 1879, enacts that "where, under any Act whether past or future, a sum of money claimed to be due is recoverable on complaint to a court of summary jurisdiction and not on information, such sum shall be deemed to be a civil debt, and if recovered before a court of summary jurisdiction shall be recovered in the manner in which a sum declared by this Act to be a civil debt recoverable summarily is recoverable under this Act and not otherwise." Section 35 provides that an order for the payment of a civil debt is not to be enforced by imprisonment unless it is proved that the person in default has or has had since the date of the order the means to pay the sum, and has refused or neglected to pay it. *Reg. v. Paget* (8 Q. B. D. 151), *Reg. v. Kerneill* (1895, 1 Q. B. 1) were cited.

THE COURT (WILLS and BRUCE, JJ.) made the rule absolute.

WILLS, J., said he had no doubt that the rule must be made absolute for a *habeas corpus*. Up to the year 1868 the money in such a case as this was treated as a penalty. If not paid it amounted to a criminal neglect, and the offender could be sent to prison. In 1868 the penalties were repealed by the Poor Relief Act of that year, after which, as the law then stood, it was somewhat doubtful whether the failure to pay was to be treated as a criminal or a civil matter. Then came the Summary Jurisdiction Act, 1879, under which matters which naturally commenced with a complaint were to be treated as creating a civil debt, as distinguished from matters which naturally began with an information, which were more or less of a criminal nature. The general tendency of modern legislation was that no one should be sent to prison for simple poverty. The right to send a man to prison in this case depended, under the Summary Jurisdiction Act, 1879, upon the fact that he had been proved after inquiry to have had means and to have refused or neglected to pay. In short, if he failed to pay a civil debt he was not to go to prison merely because he could not pay. This man had been imprisoned, and it had not been shewn that any inquiry as to his means had been made. He must therefore be discharged.

BRUCE, J., concurred.—COUNSEL, *Leslie; Sir R. E. Webster, A.G., and Sutton.* SOLICITORS, *Foyer & Hordern, for George Powell, Upton-on-Severn; The Treasury Solicitor.*

[Reported by T. R. C. DILL, Barrister-at-Law.]

**CHESTERFIELD BREWERY CO. (Appellants) v. COMMISSIONERS OF INLAND REVENUE (Respondents).** Div. Court. 16th Dec.

REVENUE—STAMP DUTY—CONVEYANCE ON SALE—AGREEMENT FOR SALE OF EQUITABLE INTEREST—SHARES IN COMPANY—DECLARATION OF TRUST—STAMP ACT, 1891 (54 & 55 VICT. C. 39), ss. 54, 59.

Case stated by the Commissioners of Inland Revenue as to the stamp duty to be assessed upon an instrument dated the 4th of December, 1897, of which the following were the material parts: The instrument was an agreement between seven persons described therein as "of the Chesterfield Brewery Co. (afterwards referred to as the old company)" of the one part, and the appellant company of the other part. It appeared from recitals that the old company was constituted by deed of settlement in 1884, and afterwards in the same year was registered as an unlimited company with a nominal capital of £100,000, divided into 1,000 shares of £100 each, of which £800 had been issued, that the old company was in course of

voluntary liquidation, that the appellant company had been recently registered with a nominal capital of £200,000, divided into 1,000 preference shares of £100 each and 1,000 ordinary shares of £100 each, and that it was desirable that the shareholders in the old company should acquire shares in the appellant company. It was agreed by the instrument, clause 1, that the seven members of the old company should exchange their respective shares in that company for such number or amount of fully paid up ordinary and preference shares and debenture stock in the appellant company as were respectively set opposite their respective names in the schedule thereto, and that each of them should receive the sum of £100 in cash. Clause 3 of the agreement provided as follows: "When this agreement has been filed as below mentioned, the new company shall allot to each of the parties hereto of the first part the shares and debenture stock to which they respectively are to be entitled as aforesaid, and thenceforth such respective holders shall hold their respective shares in the old company in trust for the new company." The case stated that the instrument had been filed with the Registrar of Joint-Stock Companies, and the shares in the appellant company had been allotted as fully paid to the members of the old company, and that there had not been any transfer of the shares in the old company by the members of that company to the appellant company. The commissioners were of opinion that the transaction effected by the instrument was a sale of the equitable interest in the shares of the old company, the consideration being a sum of £700 in cash and the shares and stock of the appellant company to be allotted as fully paid to the members of the old company, and they assessed the stamp duty at the sum of £1,200. The appellant company contended that the instrument was an agreement for the exchange or sale of the shares in the old company, and not merely of an equitable interest therein, and did not fall within section 59 (1) of the Stamp Act, 1891, so as to be chargeable with *ad valorem* duty, and that clause 3 of the instrument merely stated the legal result which would have obtained in the absence of that clause—viz., that the vendors would be trustees for the appellants of the shares in the old company. The contention on behalf of the Crown was that the transaction was either an agreement for the sale of an equitable interest within section 59 or a conveyance on sale within section 54. *West London Syndicate v. Commissioners of Inland Revenue* (1898, 1 Q. B. 226; 1898, 2 Q. B. 507) was cited.

WILLS, J.—In my opinion the contention on the part of the Crown is right. Clause 3 of the agreement undoubtedly contains a declaration of trust creating an equitable interest in the shares of the old company. I think the view expressed by Channell, J., in *West London Syndicate v. Commissioners of Inland Revenue* (1898, 1 Q. B., at p. 240) is correct, where he said that the declaration of trust should have been stamped as a conveyance. I think that where there is a declaration of trust which effects a transfer of a right to property in favour of the party in whose favour it is made it falls within the ample words of section 54 of the Stamp Act, 1891, and is a conveyance on sale. One point taken on behalf of the appellant company was that the declaration of trust only stated the legal results that would have ensued even if no such declaration had been made—that to say it is a conveyance is contrary to the rest of the instrument. Even if that should be the case, it does not prevent the instrument from being a declaration of trust. But I base my decision on a broader ground. What was the intention of the parties? The old company was in voluntary liquidation, and I cannot doubt that the intention was that this should be the instrument by which the shares should be equitably vested in the new company. It gave an equitable interest to the new company, which, but for clause 3, would not have been created. If clause 1 had been carried out simply, there would have been an exchange of shares in the old company for shares in the new; but the existing arrangement is totally different. Clause 1 was never intended to be acted on, and was only intended to be a piece of machinery to make it appear to be an agreement to transfer shares, though it was quite a different transaction. I do not consider that we are bound by the mere words of the instrument; we must look at the whole transaction and draw the obvious inferences. The old company was being wound up, and, as soon as that was done, all the shares would be extinguished. If clause 1 had been intended to be put into operation the only effect would have been to transfer the shares in the old company, which only existed for the purpose of being extinguished. In substance the arrangement was this—the new company obtained an equitable interest in every one of the old shares, and if that is not a transfer or vesting of an equitable interest I do not know what is. I think, under the circumstances, the instrument is chargeable, not only under section 54 of the Stamp Act as a conveyance on sale, but also under section 59 as an agreement to transfer an equitable interest. The appeal must be dismissed.

BRUCE, J.—I agree. I entertain no doubt whatever that clause 3 of this instrument operated as a declaration of trust by the shareholders in the old company in favour of the new company of all the shares in the old company, and that it was a conveyance on sale within section 54 of the Act.—COUNSEL, *Upjohn Q.C., and Theobald; Sir R. B. Finlay, S.G., and Danckwerts.* SOLICITORS, *Pilgrim & Phillips, for Watson, Esam, & Barber, Sheffield; The Solicitor of Inland Revenue.*

[Reported by T. R. C. DILL, Barrister-at-Law.]

## Bankruptcy Cases.

Re **BEESTON**. *Ex parte* THE BOARD OF TRADE. Wright, J. 5th Dec.

BANKRUPTCY—COSTS OF SHERIFF—EXECUTION—POSSESSION RETAINED BY SHERIFF WITHOUT SELLING AT REQUEST OF DEBTOR WITH ASSENT OF EXECUTION CREDITOR—RECEIVING ORDER—DELIVERY OF GOODS TO



# OFFICIAL RECEIVER—POSSESSION MONEY—COSTS OF EXECUTION—BANKRUPTCY ACT, 1890 (53 & 54 VICT. C. 71), s. 11, SUB-SECTION 1.

This was an appeal by the Board of Trade from the decision of a bankruptcy taxing-master of the High Court on the review of a taxation of costs by a county court registrar. Execution had been levied upon the debtor, and the sheriff had gone into possession of the debtor's goods in July, 1896. At the request of the debtor, and with the assent of the execution creditor, the sheriff remained in possession without selling for a period of fifteen months. At the end of that time a receiving order was made against the debtor, the sheriff delivered the goods to the official receiver, claiming possession money for the period of fifteen months as part of "the costs of the execution" within section 11, sub-section 1, of the Bankruptcy Act, 1890, which provides "Where any goods of a debtor are taken in execution and before the sale thereof, or the completion of the execution by the receipt or recovery of the full amount of the levy, notice is served on the sheriff that a receiving order has been made against the debtor, the sheriff shall, on request, deliver the goods and any money seized or received in part satisfaction of the execution to the official receiver, but the costs of the execution shall be a first charge on the goods or money so delivered, and the official receiver or trustee may sell the goods, or an adequate part thereof, for the purpose of satisfying the charge." The official receiver required the sheriff's costs to be taxed by the registrar of the county court having jurisdiction in the bankruptcy, who allowed the claim for possession money as part of "the costs of the execution." The Board of Trade thereupon required the taxation to be reviewed by a bankruptcy taxing-master of the High Court, who affirmed the decision of the registrar. The Board of Trade thereupon appealed to the judge.

WRIGHT, J., dismissed the appeal, holding that he was bound by the decision in *Re Hurley* (41 W. R. 653, 10 Morr. 120), where, under similar circumstances, the court allowed the sheriff possession money for six weeks as part of "the costs of the execution." He therefore allowed the sheriff his possession money for the period of fifteen months during which he had retained the goods of the debtor.—COUNSEL, *Muir Mackenzie*; *Herbert Reed*, Q.C., and *Cantley*. SOLICITORS, *The Solicitor to the Board of Trade*; *A. G. Dinn*.

[Reported by P. M. FRANCKE, Barrister-at-Law.]

## NEW ORDERS, &c.

### ORDER OF TRANSFER.

#### ORDER OF COURT.

Monday, the 12th day of December, 1898.

I, Hardinge Stanley, Earl of Halsbury, Lord High Chancellor of Great Britain, do hereby order that the action mentioned in the Schedule hereto be transferred to the Honourable Mr. Justice Wright.

#### SCHEDULE.

Mr. Justice STIRLING (1898—L.—No. 2,601).

In re The London Stamping Co. (Limited), John Percy Evill v. The London Stamping Co. (Limited). HALSBURY, C.

## LAW SOCIETIES.

### INCORPORATED LAW SOCIETY.

#### SPECIAL GENERAL MEETING.

In pursuance of the resolution passed at the adjourned annual general meeting held the 15th of July, 1881, to the effect that meetings of the society should be held in January and April, I am directed to inform you that a special general meeting will be held in the Hall of the Society, on Friday, the 27th of January, 1899, at 2 p.m. precisely.

Members who desire to move resolutions should give notice of them to the secretary on or before the 4th of January next, as it will be necessary to include them in the notice convening the meeting.

E. W. WILLIAMSON, Secretary.

#### UNITED LAW SOCIETY.

December 19.—Mr. C. W. Williams in the chair.—Mr. H. D. Woodcock moved: "That the recommendations of the Committee on Money-lending are impracticable, and ought not to be carried out." Mr. W. S. Sherrington opposed, and the debate was continued by Messrs. J. B. Matthews, S. Davey, A. W. Sells, S. E. Hubbard, N. Tebbutt, and J. F. W. Galbraith. Mr. Woodcock replied. The motion was carried by one vote.

## LAW STUDENTS' JOURNAL.

### INCORPORATED LAW SOCIETY.

#### HONOURS EXAMINATION.—NOVEMBER, 1898.

At the Examination for Honours of Candidates for Admission on the Roll of Solicitors of the Supreme Court, the Examination Committee recommended the following as being entitled to Honorary Distinction:

#### FIRST CLASS.

JAMES LEE SMITH, who served his articles with Mr. Robert F. Clarke, of London.

#### SECOND CLASS.

##### [In Alphabetical Order.]

GERHARD GIBSON BAILY, LL.B. (Camb.), who served his articles with Mr. Francis Edward Foster Barham, of the firm of Messrs. Sharpe, Parker, & Co., of London.

Sandford Darley Cole, who served his articles with Mr. Frederick Emley, of Newcastle-on-Tyne, and Messrs. Williamson, Hill, & Co., of London.

George Ernest Thompson Edalji, who served his articles with Messrs. King & Ludlow, of Birmingham.

John Holland, who served his articles with Mr. Ernest Brassey, of Chester, and Mr. Ernest A. Fuller, of London.

Walter Francis Jackson, LL.B. (Lond.), who served his articles with Mr. Alfred Howard Burgees, of Leicester.

Herbert Septimus Phillips, who served his articles with Messrs. Percival & Son, of Peterborough, and Messrs. Clarke, Rawlins, & Co., of London.

Luther Henry Pratt, LL.B. (Lond.), who served his articles with Mr. Henry Caleb Trapnell, LL.B., of Bristol, and Messrs. Burn & Barbridge, of London.

Henry Doudney Thompson, LL.B. (Lond.), who served his articles with Mr. William Hunter Cockburn, of Brighton, and Messrs. Baker, Blaker, & Hawes, of London.

Frank Henry Toone, who served his articles with Messrs. G. E. & F. Bouskell, of Leicester.

#### THIRD CLASS.

##### [In Alphabetical Order.]

Ronald Hedley Archer, who served his articles with Messrs. C. J. Archer & Parkin, of Stockton-on-Tees, and Messrs. Crump, Sprott, & Co., of London.

Joseph Henry Bate, who served his articles with Mr. John Allington Hughes, of Wrexham, and Arthur Kennedy, of the firm of Messrs. Kennedy, Hughes, & Co., of London.

Claude Alan Chilton, who served his articles with Mr. George Horace David Chilton, of the firm of Messrs. Chilton, Son, & Co., of Bristol.

Frederic Percival Clark, B.A. (Lond.), who served his articles with Mr. George Bellamy Nalder, of Southampton, and Messrs. Robins, Bellamy, & Co., of London.

Ernest Thomas Dixon, who served his articles with Mr. Thomas Dixon, of Chelmsford, and Messrs. Whites & Co., of London.

John Herbert Neville, who served his articles with Mr. Robert Winder, of the firm of Messrs. R. & R. C. Winder, of Bolton.

Thomas Chambers Robinson, M.A. (Oxon.), who served his articles with Mr. Arthur Ingram Robinson, of the firm of Messrs. Robinson & Sons, of Blackburn.

John Penn Stone, who served his articles with Mr. Robert Stevens Fraser, of the firm of Messrs. Fraser & Christian, of London.

Gilbert Cecil Tarr, who served his articles with Messrs. Meade, King, & Bigg, of Bristol, and Messrs. Prior, Church, & Adams, of London.

Herbert Joseph Wallington, who served his articles with Mr. Albin Llewellyn Hunt, of the firm of Messrs. Hunt & Fourmy, of Cheesham.

Walter Wilson Webb, who served his articles with Messrs. George & William Webb, of London.

Robert Herbert Whittington, who served his articles with Mr. Edward Newton Fullerton, of Bath, and Messrs. Torr, Gribble, & Co., of London.

The Council of the Incorporated Law Society have given Class Certificates and awarded the following Prizes:—

To Mr. Smith—Prize of the Honourable Society of Clement's-inn—value about £10; and the Daniel Reardon Prize—value about 20 guineas.

To Mr. Thompson—The John Mackrell Prize—value about £12.

The Council have given Class Certificates to the Candidates in the Second and Third Classes.

#### LAW STUDENTS' SOCIETIES.

LAW STUDENTS' DEBATING SOCIETY.—December 20.—Chairman, Mr. C. A. Anderson.—The subject for debate was: "That the case of *Re Day, Sprake v. Day* (1898, Ch. 510), was wrongly decided." Mr. William Higgins opened in the affirmative; Mr. Percy M. C. Hart seconded in the affirmative; Mr. A. W. Sells opened in the negative; Mr. E. L. Chapman seconded in the negative. The following members also spoke: In the affirmative—Messrs. H. G. Snowdon; in the negative—Mr. Neville Tebbutt, Mr. Eustace Jones, Mr. J. R. Smith. Mr. Higgins replied. The chairman having summed up, the motion was lost by seven votes.

In anticipation, says the *Times*, that Mr. Justice Hawkins would make some allusion to his resignation at the Central Criminal Court on Tuesday, the court was crowded, and there were a considerable number of aldermen on the bench. Mr. Charles Matthews, the senior member of the bar present, was prepared to say farewell to his lordship on behalf of those practising in that court, but, at the request of the learned judge himself, no public reference was made to his retirement from his judicial labours or to the fact that with this case his long connection with the administration of justice at the Central Criminal Court, in the course of which he has presided over most of the celebrated and important cases of the last twenty years with eminent ability, fairness, and impartiality, has been brought to a distinguished close. It was the subject of general comment that his lordship, throughout the present sessions, has been in remarkably good health, that his keen sense of humour shewed no diminution, and that even the length of the protracted trial which has just concluded failed to lessen his untiring energy. His summing up, which lasted some hours, was delivered without a note, and was a remarkable instance of brilliant grasp of fact and mastery of detail.

## LEGAL NEWS.

## APPOINTMENTS.

Mr. JOHN F. P. RAWLINSON, Q.C., has been appointed to be Recorder of Cambridge, in the place of Mr. J. R. Bulwer, Q.C., resigned.

Mr. HERBERT WOODHOUSE, LL.D., has been appointed Clerk of the Peace for the City and County of Kingston-upon-Hull. Mr. Woodhouse, who is a member of the firm of J. T. & H. Woodhouse, was admitted in May, 1885.

## GENERAL.

In the Chancery Division, recently, says the *Daily News*, Mr. Justice Romer had again before him the motion by the Attorney-General, at the instance of the Corporation of Ashton-under-Lyne, for an injunction restraining the Great Central Railway Co. from committing a nuisance by allowing a fire to burn on some cinder-tips adjoining their railway lines. The defendants said the fire was inextinguishable, and that they had done all they could to put the fire out, which was a nuisance even to themselves. His lordship directed an independent expert to make a report on the matter. Sir Bradford Leslie, M.I.C.E., was chosen for the task, and that gentleman had suggested that the tips should be covered with sand, with a view to smother the fire, and prevent the smoke coming out. Mr. Levett Q.C., the defendant's counsel, said this would interfere with what had already been done, as trenches had been dug, and his clients were of opinion that the independent expert's suggestion could not be carried out. Mr. Neville Q.C., complained that the defendants were not going to do anything further to abate the nuisance. After some discussion, his lordship, who said it was a matter of very serious importance, directed the motion to be set down for trial in the witness list without pleadings, experts to be called on each side. His lordship gave the parties liberty to apply for an early day for the trial.

A correspondent writing to the *Daily News* says: "The agitation for putting a stop to the evils of the money-lending system, as disclosed in the evidence given before Mr. T. W. Russell's Select Committee, which sat for two Sessions, is at length taking final shape at the hands of Mr. Robert Yerburgh, M.P. That gentleman is engaged in drafting a Bill giving effect to the conclusions of the Select Committee, which measure will be introduced as early as possible in the ensuing Session. It is understood that Mr. Yerburgh's Bill will closely follow the lines of the report, Mr. Yerburgh believing that that course will best facilitate the progress of the measure, in which he takes the keenest interest. There are one or two questions, such as the abolition of bills of sale on furniture, and the regulation of preliminary fees, and the adoption of a statutory form for promissory notes, upon which Mr. Yerburgh holds strong views, which will probably be dealt with in the form of amendments when the Bill has reached the Committee stage. Like the Select Committee, Mr. Yerburgh does not propose a limitation of the rate of interest, believing that the jurisdiction proposed to be vested in the judges will be the means of stamping out extortion. He proposes that the Legislature shall give the judges a power similar to that exercised in the Court of Chancery in certain cases—namely, a power to revise usurious contracts."

The Attorney-General, says the *Times*, occupied the chair on the night of the 15th inst., at Sion College, at the annual social meeting of the Royal Courts of Justice Temperance Society. There were present, among others, Mr. Bolton, M.P., Mr. Bowen Rowlands, Q.C., Mr. Crump, Q.C., Mr. Bros, Mr. Tindal Atkinson, Mr. Conrad Dillon, Mr. W. F. A. Archibald (chairman of the executive committee), Mr. W. Harrison (hon. treasurer), and Mr. R. E. Ross (hon. secretary). The society was formed in 1892 to promote temperance among the legal profession, and has now about 200 members and associates, the latter not being required to be pledged abstainers. During an interval in a programme of vocal and instrumental music the chairman delivered a short address. He said that he had been connected with the society since its foundation, and was proud to be one of its vice-presidents. During his thirty years of professional experience he had known instances of bright intellects at the bar, solicitors in high practice, and, of course, barristers and solicitors' clerks, succumbing to the fearful temptation of drink, and so ruining their lives. After 18 years' experience as a total abstainer, he was convinced that it was not necessary for anyone to partake of alcoholic liquors to qualify himself for hard work. He recollected discussing the question from a scientific point of view with the late Sir Benjamin Ward Richardson, who told him that, after 40 years' professional life, he was satisfied that wine and spirits did no good either to the brain, or to the blood, or to any organ of the body. There could be little doubt that the excessive use of strong drinks—frequently the outcome of moderate drinking—was the cause of a great deal of crime in this country. He was glad that this society, like the Church of England Temperance Society, was large-minded enough to open its doors to those interested in temperance work, but who were not pledged abstainers. In conclusion, he expressed his conviction that the society was doing a valuable work among those who frequented the Royal Courts of Justice, and wished it increased prosperity in the future. The rector of All Souls', Langham-place, and Mr. J. Keeble afterwards addressed the meeting.

**WARNING TO INTENDING HOUSE PURCHASERS AND LESSEES.**—Before purchasing or renting a house, have the Sanitary Arrangements thoroughly Examined, Tested, and Reported Upon by an Expert from Messrs. Carter Bros., 65, Victoria-street, Westminster. Fee quoted on receipt of full particulars. (Established 21 years.)—[ADVT.]

## WINDING UP NOTICES.

London Gazette.—FRIDAY, Dec. 16.

## JOINT STOCK COMPANIES.

## LIMITED IN CHANCERY.

ANGLO-ROUMANIAN CO., LIMITED—Creditors are required, on or before Jan 31, to send their names and addresses, and the particulars of their debts or claims, to James Bryde McChurgh, 38, Leadenhall st.

BIRCHMOVES STEEL CO., LIMITED—Creditors are required, on or before Jan 27, to send their names and addresses, and the particulars of their debts or claims, to John Thomas Davies, George Henry Davey, and Richard Martin, 3, Temple bldgs, Swansea. Hartland & Co, Swansea, solers for liquidators

C. P. BUTCLIFFE & CO., LIMITED—Creditors are required, on or before Tuesday, Jan 31, to send their names and addresses, and the particulars of their debts or claims, to Mr Lawrence Lancelot Samuels, 7, Norfolk st, Manchester. Cobbett & Co, Manchester, solers for liquidator

COWELL & CO., LIMITED (IN VOLUNTARY LIQUIDATION)—Creditors are requested to send, on or before Dec 31, particulars of their claims, to A. W. Travis, 55 and 56, Exchange bldg, Cardiff

COLLIERIES CYCLE FITTINGS CO., LIMITED—Creditors are required, on or before Feb 1, to send their names and addresses, and the particulars of their debts or claims, to Ernest Marston Rudland, 14, Temple st, Birmingham. Pepper & Tangye, Birmingham, solers for liquidator

FRED. WYBES, LIMITED—Creditors are required, on or before Feb 1, to send their names and addresses, and the particulars of their debts or claims, to Herbert Alfred Pepper, 14, Temple st, Birmingham. Pepper & Tangye, Birmingham, solers for liquidator

"HERRVARD" SHIP CO., LIMITED—Creditors are required, on or before Monday, Jan 16, to send their names and addresses, and the particulars of their debts or claims, to Thomas Potter, 112, Fenchurch st

J. H. PICKUP & CO., LIMITED—Creditors are required, on or before Jan 31, to send their names and addresses, and the particulars of their debts or claims, to Frederick Murtagh, Broad st, Bury. Butcher & Barlow, Bury, solers for liquidator. (The above company is the company registered on May 20, 1891, and is not the new company bearing the same name registered on Dec 28, 1897)

KRONAND METAL CO., LIMITED—Petn for winding up, presented Dec 13, directed to be heard on Jan 11. Dennison & Co, 71, Gracechurch st, agents for Plant, Dudley, solers to petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Jan 10

LANCASHIRE AND YORKSHIRE SECURITIES INVESTMENT CO., LIMITED—Creditors are required, on or before Jan 16, to send their names and addresses, and the particulars of their debts or claims, to Frederick Murtagh, Duchy chbrs, 4, Clarence st, Manchester. Hinde & Co, Manchester, solers for liquidator

NEW FLAG GOLD MINING CO., LIMITED—Creditors are required, on or before Jan 16, to send their names and addresses, and the particulars of their debts or claims, to Mr Frank Browning Wilson

NORTH STAFFORDSHIRE FINANCIAL CO., LIMITED—Creditors are required, on or before Jan 31, to send their names and addresses, and the particulars of their debts or claims, to Henry Robert King, Endon, Staffs. Paddock & Sons, Hanley, solers for liquidator

REAL AND PERSONAL ADVANCE CO., LIMITED—Creditors are required, on or before Jan 25, to send their names and addresses, and the particulars of their debts or claims, to Messrs Shirley, Kitcat, & Perks, 35, John st, Bedford row. Belfrage & Co, 35, John st, Bedford row, solers to liquidators

SCHOOLFIELDS RESTAURANTS AND CATERING CO., LIMITED (IN LIQUIDATION)—Creditors are required, on or before Jan 31, to send their names and addresses, and the particulars of their debts or claims, to Mr J. W. Withnell, 20, Booth st, Manchester. Turner, Manchester, solers to liquidator

TIVOLI, LEICESTER, LIMITED—Creditors are required, on or before Feb 1, to send their names and addresses, and the particulars of their debts or claims, to Edwin Playster Steele, 50, Friar lane, Leicester

VICTOR BREWERY CO., LIMITED (IN LIQUIDATION)—Creditors are required, on or before Dec 28, to send their names and addresses, and the particulars of their debts or claims, to C. W. Brown, 2, Gresham bldgs, Basinghall st, solers to liquidators

WILSON & HARTLEY, LIMITED—Creditors are required, on or before Dec 31, to send their names and addresses, and the particulars of their debts or claims, to Frederick Augustus Hargreaves, 7, Grimshaw st, Burnley. Procter & Son, Burnley, solers for the liquidator

London Gazette.—TUESDAY, Dec. 20.

## JOINT STOCK COMPANIES.

## LIMITED IN CHANCERY.

NEW PATENT CYCLE RAILWAY SYNDICATE, LIMITED—By an order made by Wright, J. dated Dec 7, it was ordered that the voluntary winding up of the syndicate be continued. Walker, Son, & Field, 61, Carey st, petner's solers

QUEEN'S CLUB (CROUCH END), LIMITED—Petn for winding up, presented Dec 14, directed to be heard on Jan 11. Ralph Raphael & Co, 59, Moorgate st, solers for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Jan 10

## COUNTY PALATINE OF LANCASTER.

## LIMITED IN CHANCERY.

W. & J. ROBINSON & CO., LIMITED—Petn for winding up, presented Dec 17, directed to be heard at St George's Hall, Liverpool, on Jan 16, at 10.30. Evans & Co, 6, Commerce chbrs, 16, Lord st, Liverpool, solers for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Saturday, Jan 14

## FRIENDLY SOCIETY DISSOLVED.

CONSTITUTIONAL UNION BENEFIT SOCIETY OF GUNMAKERS, 32, Old Bond st. Dec 5

## CREDITORS' NOTICES.

## UNDER ESTATES IN CHANCERY.

## LAST DAY OF CLAIM.

ALLEN, ALFRED AUGUSTUS, Longfleet, Poole, Justices' Clerk Jan 25 *Coles v Allen*

BOMER, J. Witt, Poole  
FREEMAN, WILLIAM SHERRIN, Old bldg, Lincoln's inn, Barrister at Law Jan 31  
Freeman v Irwin, Kekewich, J. Freshfields & Williams, Old Jewry

## UNDER 22 &amp; 23 VICT. CAP. 35.

## LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Dec. 9.

BALL, ADELAIDE, Upper Holloway Jan 16 *Parson & Co, Sherborne lane*

BYRNARD, CHARLES, Liverpool, Horse Collar Maker Dec 31 *Rudd, Liverpool*

BLOMFIELD, DENNIS, Tasburgh, Norfolk, Farmer Jan 6 *Taylor & Sons, Norwich*

BLOUNT, MARIE MARGUERITE HYACINTHE MOREAU DE LA ROCHELETTE, Paris Dec 31  
Barclay, Paris

BOLTON, THOMAS DOBSON, Newcastle upon Tyne Jan 8 *Aitchison, Newcastle upon Tyne*

BOWLES, REV HENRY ALBANY, Guildford Jan 18 *Rivington & Son, Fenchurch bldgs*

BOWMAN, THOMAS, Gateshead, Durham, Builder Dec 31 *Swinburne, Gateshead*

BURTON, EDWARD, Eves Hall, nr Clitheroe Jan 14 *Slater & Co, Manchester*



CALVERT, JANE, Kensington Palace mansions Feb 1 Micklem & Hollingworth, Gresham st

CARY, ROBERT SHEDDEN SULTAN, Torquay Jan 31 Dymond, Exeter

COOKSON, ALICE, Liverpool, Pawnbroker Jan 9 Laces & Co, Liverpool

CORRY, REV THOMAS, Bray, Berks Jan 26 Swayne & Gould, Glastonbury

CORNELL, PETER, Kentish Town Jan 9 Cooper & Blake, Portman st

CUTTICE, EDWARD, Bloomsbury, Press Cutting Agent Dec 31 Soames & Co, Lincoln's inn fields

DAWSON, CHARLES, Lincoln, Game Dealer Jan 1 Burton & Co, Stonebow, Lincoln

DEAN, GEORGE ALFRED, Northampton, Estate Agent Jan 10 Howes & Co, Towcester

DEANE, EBAU, Kennington Jan 6 Ellis, Cullum st

DOWN, WILLIAM, Dartford, Kent Jan 5 Carnegie, Queen Victoria st

EASTBROOK, CHARLES WILLIAM, Stoke Devonport, Butcher Jan 21 Gard, Devonport

EDWARDS, WALTER OLIVER, Bilton, Stafford Jan 9 Rooke, Birmingham

FINNEY, THOMAS, Harborne, Birmingham Jan 25 Hargreave & Heaton, Birmingham

FISHER, CATHERINE, Liverpool Jan 10 Gill & Co, Liverpool

FISHER, WILLIAM, Liverpool, Warehouseman Jan 10 Gill & Co, Liverpool

FORSTER, CAROLINE, Lynton, Chester Jan 11 Laycock, Altrincham

FORSTER, DAVID, Lynton, Chester, Farmer Jan 11 Laycock, Altrincham

FRESE, HEINRICH KARL WILHELM, Hamburg, Germany Jan 20 Harwood & Stephenson, Lombard st

GIBSON, ALEXANDER LOONIE, Handsworth, Stafford, Veterinary Surgeon Dec 24 Jaques & Sons, Birmingham

GREGORY, WILLIAM, Tubbury, Stafford, Grocer Jan 20 Small & Talbot, Burton on Trent

GREEN, MARIA, Edgbaston, Warwick Jan 1 Jaques & Sons, Birmingham

GREENHALGH, RICHARD, Temple gins, Barrister Jan 1 Waterhouse & Co, New st, Lincoln's inn

GRINLADS, RICHARD HENRY, Glengall rd, Old Kent rd Jan 20 Potter & Co, King st, Chesham

HARRIS, SUSANNAH, Cambridge ter, Hyde Park Jan 14 Rhodes & Son, Skinners' Hall, Dowgate hill

HARVEY, HENRY NEWTON, Southampton Jan 31 Bailey & White, Winchester

HENRY, RICHARD LOEW, Brook st, Holborn, Wholesale Jeweller Jan 15 Freshfield & Williams, Old Jewry

HIBBERT, BENJAMIN, Sheffield, Pianoforte Dealer Jan 31 Clegg & Sons, Sheffield

HIGGINS, MARY ANN ENGLISH, Leeds Feb 1 Snowdon & Co, Leeds

HOOBEN, JANE, Ewell Minnis Alkham, Kent Jan 7 Mowll & Mowll, Dover

HOOBEN, JOHN, Ewell Minnis Alkham, Kent, Farmer Jan 7 Mowll & Mowll, Dover

HOLLAND, WILLIAM, Torquay, Carriage Proprietor Jan 21 Dymond, Exeter

HOWE, MATILDA, Margate Jan 14 Bore, Finsbury pavement

HUGHES, ROBERT GEORGE, Anglessea Dec 24 Hughes & Co, Bangor

HUNT, GEORGE EDWIN, Birmingham, Wine Merchant Jan 1 Jaques & Sons, Birmingham

JENNINGS, PETER JOSEPH, Middleton sq, Clerkenwell Dec 31 Bellord & Co, Lime st

KNIGHT, HENRY ADOLPHUS, Notting Hill, Dairyman Jan 9 Davis & Son, New inn, Strand

LEVI, EDWARD NATHAN, Birmingham, Commission Agent Dec 15 Jaques & Sons, Birmingham

MANX, FELICIA JANE, Tarporley, Chester Dec 31 Broadbent & Heelis, Bolton

MARKES, OSCAR ROBERT, Chester sq Jan 16 Freshfields & Williams, Old Jewry

MARSHALL, THOMAS, Kingston upon Hull, Commission Agent Dec 31 Jackson & Co, Hull

MEE, SARAH ANN, Wyde Green, Warwick Jan 1 Jaques & Sons, Birmingham

MILNER, CHARLES, Sunderland Jan 15 Bell & Sons, Sunderland

MOORE, EMMAUEL, Somerton, Oxford, Butcher Jan 6 Fairfax, Banbury

NICHOLSON, JOHN, Penrith, Cumberland, Butler Jan 13 Little & Lamsonby, Penrith

OGG, HANNAH LADY, South Dulwich March 1 Lawrence & Sons, Raymond bldgs Gray's inn

OLIVIER, DAME LAURA, Blooms st Jan 20 Mander & Son, New sq, Lincoln's inn

REYNOLDS, THOMAS, Kingston upon Hull, Jeweller Feb 1 Middlemiss & Pearce, Kingston upon Hull

RUSSELL, CHARLOTTE, Birmingham Dec 24 Jaques & Sons, Birmingham

SANDYS, EMILY, Pau-Bassos, Pyrénées, France Dec 31 Hunters & Haynes, New sq, Lincoln's inn

SCOFFHAM, JOHN HOLLOWAY, Bromsgrove, Worcester, Draper Dec 24 Jaques & Sons, Birmingham

SIBBALD, JOHN, Llanidloes, Montgomery, Grocer Jan 31 Davies, Aberystwyth

SPOAT, ROBERT, Newcastle upon Tyne, Pawnbroker Jan 9 Nicholson & Martin, Newcastle upon Tyne

STARRACK, JOHN, Exeter, Licensed Victualler Dec 18 Petherick & Sons, Exeter

STAFFORD, WILLIAM, Gloucester Dec 31 Ballard, Oxford

STROUD, MARIA, Upper Chute, Wilts Dec 23 Footner & Co, Andover

TAYLOR, JANE ELIZABETH, Levenshulme, Manchester Jan 9 Snowdon & Co, Leeds

THOMASSON, LUCAS, Hatfield, Herts Jan 20 Davidson & Morris, Queen Victoria st

TURNER, HENRY, Herne Bay, Draper Jan 9 Attwater, Stratford

TURPIN JOHN, Worcester, Grocer Dec 24 Jacques & Sons, Birmingham

VIVIAN, HON JOHN AUBREY, Penmaen RSO, Glam Jan 10 Hunters & Haynes, New sq, Lincoln's inn

WHITE, EMMA, Chester Jan 9 Wright & Appleton, Wigan

ZUTER, HENRY, Frankfurt on the Maine, Germany, Merchant Jan 5 Seyer & Sons, New Broad st

London Gazette.—TUESDAY, Dec. 13.

ANDERSON, JOHN, Oldham Jan 10 Sixsmith, Oldham

BRANELL, JOSEPH, Worrall, nr Sheffield, Coal Merchant Feb 1 Fernell, Sheffield

BROADBENT, JOHN, Stretford, Lancaster, Beerhouse Keeper Feb 1 Lingards, Manchester

CHAPMAN, HARRIET, Duke st, St James Jan 31 Fellows & Rider, Lancaster pl, Strand

DRACON, CHARLES ROBERT, Faringdon, Berks, Saddler Jan 10 Crowley & Son, Faringdon

EDMONDS, GEORGE, Westerham, Kent, Licensed Victualler Feb 1 Hores & Co, Lincoln's inn fields

EVERETT, JOSEPH, Norwich Jan 10 Stevens & Co, Norwich

EKLEY, MARY, Batley, York Jan 9 Iveson & Macaulay, Heckmondwike

FELLOWS, CHARLES, Bristol, Beer Retailer Jan 14 Wansbrough & Co, Bristol

FURNES, JANE, Newcastle upon Tyne Jan 14 Charters & Youll, Newcastle upon Tyne

FURNES, SARAH, Manchester Jan 2 Neal, Sheffield

GALLIS, JOHN, Lytham, Lancaster Jan 10 Weston & Co, Manchester

HARDAWAY, HENRY, Brentford Jan 20 Ruddell & Winter, Southampton bldgs

HAYTON, WILLIAM PATTERSON, Rainhill, Lancaster, Chemist Dec 31 Laseby & Strong, Wigan

HOARE, JOHN, Stoke Newington Jan 25 Miles, Fulbrook rd

HOLMES, JONAS, Bradley, nr Huddersfield, Farmer Jan 14 Arncliffe & Co, Huddersfield

HOWISON, GEORGE THOMAS WILLIAM, Abergavenny Dec 31 Gardner, Abergavenny

LIGHT, HELEN JULIA, Weston super Mare Jan 2 Clark, Bristol

MARNER, SARAH, Leamington Dec 31 Wright & Hasalls, Leamington

MIDDLETON, HASTINGS NATHANIEL, Bradford Peverel, Dorset Jan 25 Middleton, Bradford Peverel

MILLER, BRUCE ALAN, South Kensington Feb 1 Miller & Co, Savile row

NICHOLLS, EDWARD, Ashfield, near Sydney, New South Wales Jan 19 Stones & Co, Finsbury circus

NORVELL, GEORGE, Weston super Mare Jan 31 Webster, Axbridge

OWEN, JOHN, Rochester ter, Camden rd Jan 7 Devonshire & Co, Frederick's pl, Old Jewry

PADWICK, JULIA MARGARET, South Hayling, Southampton Jan 16 Gray & Co, Staple Inn

PARSONS, HENRY, Keymer, Sussex Jan 31 Stuckey & Co, Brighton

PATERSON, JOHN, Australian avenue Jan 13 Curwen, South sq, Gray's inn

PATTENDEN, HESTER, Leytonstone Jan 12 James & James, Ely pl

PEET, EMMA THERESA, Paddington Jan 10 Ravenscroft & Co, John st, Bedford row

PHILIPS, WILLIAM, Little Haven, Pembroke, Licensed Victualler Jan 4 Eaton & Co, Haverfordwest

POOLEY, JOHN, Outcombe, Somerset Jan 5 Webber-Inceaden & Alma, Minehead

RENSHAW, HENRY, Mansfield, Nottingham, General Dealer Jan 24 Bryan, Mansfield

ROBINSON, TREVORHOLM, Middlesborough, Builder Feb 1 Robson, Middlesborough

ROTHWELL, JOHN, Elton within Bury Jan 23 Howarth, Bury

ROXY, AUGUSTA MARIA, Clapham Jan 14 Turner, Lincoln's inn fields

SEWELL, WILLIAM, Camberwell New rd Jan 13 Houghton & Son, New Broad st

SMITH, JOSEPH, Worthing Feb 1 Slater, Finsbury pavement

SMITH, SAVILE, "Hendra," Launceston, Cornwall Jan 31 Bell & Ingoldby, Louth

SOVERBY, JOHN EDWIN, Halifax Jan 17 Humphreys & Hirst, Halifax

STYLE, EMMA HENRIETTA, Cambridge st, Hyde Park March 1 Bannister & Co, John st, Bedford row

THOMPSON, ALFRED JOHN, Brecknock rd, Builder Jan 17 Paley, Finsbury sq

TRUBY, GEORGE NEWMAN, Kentish Town Jan 10 Bannister & Co, John st, Bedford row

TUMBER, HENRY STANLEY, Moss Side, nr Manchester, Clerk Jan 14 Wriggs, Manchester

WHITMAN, ROBERT WRIGHT, Bordeaux, France, Wine Merchant Feb 1 Blusman & Co, Lincoln's inn fields

WILSON, MARY, Whitley, York Jan 14 Buchanan & Sons, Whitley

## BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, Dec. 18.

### RECEIVING ORDERS.

ABRAHAM, NATHAN, Cheetham, Manchester, Cabinet Maker Manchester Pet Dec 14 Ord Dec 14

ALLAN, ALEXANDER DUNBAR, Great Russell st High Court Pet Dec 13 Ord Dec 13

BATT, JONATHAN WILLIAM, Lancaster, Licensed Victualler Preston Pet Dec 12 Ord Dec 12

BARTER, CHARLES ALBERT, Hartlebury, Worcester, Commission Agent Kidderminster Pet Dec 9 Ord Dec 9

BECHTER, EDWARD MACHIN, Forest Hill, Grocer Greenwich Pet Dec 13 Ord Dec 13

BLACKBURN, WILLIAM, Addingham, Yorks, Farmer Bradford Pet Dec 12 Ord Dec 12

BOYTON, EDWARD, Burnley, Grocer Burnley Pet Nov 24 Ord Dec 12

BROWN, CHARLES FLEMING, Bowness on Windermere, Hotel Keeper Kendal Pet Dec 14 Ord Dec 14

CARTELL, JOHN BACKHOUSE, Canbaltton, Surrey, Cycle Agent Croydon Pet Dec 12 Ord Dec 12

CHART, J, Stockbridge, Hants, Plumber Southampton Pet Nov 25 Ord Dec 12

CLOUDDALE, THOMAS GABRIEL WOODBURN, Windermere Kendal Pet Nov 25 Ord Dec 12

COPE, ALBERT, Canton, Cardiff, Builder Cardiff Pet Nov 30 Ord Dec 12

CROCKER, EDMUND, Modbury, Devon, Builder Plymouth Pet Dec 3 Ord Dec 13

CROSBY, JOHN CHARLES, Bradford, Grocer Bradford Pet Dec 13 Ord Dec 13

CROSBIE, JOHN MATTHEW, West Hartlepool, Watchmaker Sunderland Pet Nov 30 Ord Dec 13

DERLEY, THOMAS ARTHUR, Northampton, Leather Factor Northampton Pet Nov 30 Ord Dec 10

DIBBO, THOMAS, Bolton, Derby, Bricksetter Chesterfield Pet Dec 13 Ord Dec 13

DUCKETT, FISHER, Liverpool, Glass Merchant Liverpool Pet Dec 13 Ord Dec 13

EDDIE, ROBERT, Islington, Builder High Court Pet Nov 17 Ord Dec 12

EDWARDS, MARY ELIZABETH, Ely, Cardiff, Grocer Cardiff Pet Dec 13 Ord Dec 13

GERB, HERBERT ALBERT, Wigmore st, Trunk Manufacturer High Court Pet Dec 14 Ord Dec 14

GUEST, THOMAS, Oldham, Insurance Agent Oldham Pet Nov 29 Ord Dec 14

HARRIS, WILLIAM GEORGE, Devonport, Inventor Plymouth Pet Dec 14 Ord Dec 14

HODGKINS, JAMES, Hindley, Lanes, Grocer Wigan Pet Dec 7 Ord Dec 13

HOWARD, EVERETT FREDERIC, Norwich, Builder Norwich Pet Dec 12 Ord Dec 12

HUMPHREYS, RACHEL, Aberdare, Coffee Tavern Keeper Aberdare Pet Dec 13 Ord Dec 13

ISHERWOOD, ARTHUR EDWARD, Rochdale, Grocer Rochdale Pet Dec 14 Ord Dec 14

JOB, RICHARD, Brixham, Devon, Fisherman Plymouth Pet Dec 14 Ord Dec 14

JONES, EDWARD, Llangynw, Anglesey, Miller Bangor Pet Dec 13 Ord Dec 13

JONES, HUGH, Rhyll, Flint, Builder Bangor Pet Dec 13 Ord Dec 13

KIRKHAM, RICHARD, Bolton, Carter Bolton Pet Dec 13 Ord Dec 13

LAARDT, JOHN EVERTS, Hyde Park gate, Engineer High Court Pet Nov 15 Ord Dec 14

MCBENNETT, BERNARD, Liverpool, Victualler Liverpool Pet Dec 13 Ord Dec 13

MAYHARD, F & G, Homerton, Confectioners High Court Pet Nov 19 Ord Dec 14

MIMMACK, KENNETH, Colwynbridge, Lanes, Hatter Ashton under Lyne Pet Nov 30 Ord Dec 13

NICHO, EBERNESE, Birmingham, Refreshment room Proprietor Birmingham Pet Dec 13 Ord Dec 13

ODDY, EDWIN, Harrogate, Yorks, Hairdresser York Pet Dec 12 Ord Dec 13

PENTER, NATHANIEL, Folkestone, Cornwall, Builder Plymouth Pet Dec 12 Ord Dec 13

POKES, PETER, Great Grimsby, Fish Buyer Great Grimsby Pet Dec 9 Ord Dec 9

PRICE, SAMUEL, Old Hill, Staffs Dudley Pet Dec 13 Ord Dec 13  
 RENNIE, RODRICK LOGAN SUMMERBELL, Castleford, Yorks, Schoolmaster Wakefield Pet Dec 13 Ord Dec 13  
 SOUTHCOFF, JOHN THOMAS, Exeter, Forage Dealer Ex-ter Pet Dec 14 Ord Dec 14  
 STANFORD, GEORGE, Wolverhampton, Fruiterer Wolverhampton Pet Dec 14 Ord Dec 14  
 STEPHENS, THOMAS, Southsea, Shirt Manufacturer Portsmouth Pet Dec 14 Ord Dec 14  
 STRACHAN, TOM EDWARD GROVES, Leeds Leeds Pet Dec 10 Ord Dec 10  
 SUTCH, HESTER, Platt Bridge, nr Wigan, Grocer Wigan Pet Dec 14 Ord Dec 14  
 TURNER, LEWIS JAMES, Hornsey High Court Pet Dec 14 Ord Dec 14  
 VAUTREY, GIDRON, Huddersfield, Plumber Huddersfield Pet Dec 12 Ord Dec 12  
 WALL, CHARLES, Leeds, Grocer Leeds Pet Dec 13 Ord Dec 13  
 WHITMARSH, EDWARD, Plymouth, Aërated Water Manufacturer Plymouth Pet Dec 13 Ord Dec 13  
 WINGATE, WILLIAM ANDERSON, Lacey, Lincs, Saddler Great Grimsby Pet Dec 10 Ord Dec 10  
 WRIGHT, JOHN JOSEPH, Brighton, Builder Brighton Pet Dec 13 Ord Dec 13

Amended notice substituted for that published in the London Gazette of Nov 23:

JOHNS, WILLIAM, Llanbadrach, Glam, Boot Dealer Pontypridd Pet Nov 22 Ord Nov 22

Amended notice substituted for that published in the London Gazette of Dec 13:

TOTTERHAM, BRENDON PATRICK STUART CRICHTON LOFTUS, Victoria st High Court Pet Sept 29 Ord Dec 8

#### FIRST MEETINGS.

BANISTER, ANN, Lincoln, Silk Mercer Dec 23 at 11.30 Off Rec, 31, Silver st, Lincoln  
 BEADMON, HENRY SHEARD, Mirfield, Yorks, Commission Agent Dec 23 at 3 Off Rec, Bank Chambers, Batley  
 BELLIS, ABRAHAM, Rhoslanerchrugog, Denbigh, Clerk Dec 23 at 10.40 Off Rec, The Priory, Wrexham  
 BROADLEY, JOHN WILLIAM, Bridlington, Grocer Dec 23 at 11.30 Off Rec, 74, Newborough, Scarborough  
 CHANT, J., Stockbridge, Hants, Plumber Dec 29 at 3.30 Off Rec, 172, High st, Southampton  
 CHURCHARD, WALTER, Sheffield, Joiner Dec 23 at 12 Off Rec, Figtree ln, Sheffield  
 COOTE, THOMAS, Eagle, Lincs, Tailor Dec 23 at 12 Off Rec, 31, Silver st, Lincoln  
 COURTNEY, GEORGE HENRY, Southend on Sea, Boot Dealer Dec 23 at 3 Off Rec, 95, Temple chambers, Temple av  
 DIX, WILLIAM EDWARD, Epsom, Surrey, Publican Dec 23 at 11.30 24, Railway app, London bridge  
 EDDIE, ROBERT, Islington, Builder Dec 23 at 11 Bankruptcy bldgs, Carey st  
 LINTON, THOMAS, Leicester, Hotel Proprietor Dec 23 at 13 Off Rec, 16, Cornwallis st, Barrow in Furness  
 GERR, ERNEST ALBERT, Wigmore st, Cavendish sq, Trunk Manufacturer Dec 23 at 12 Bankruptcy bldgs, Carey st  
 GREENWOOD, WILLIAM, Woolcott, Warwick Dec 23 at 12 Off Rec, 17, Hertford st, Coventry  
 GREGORY, BEN THOMAS, Dover, Fruiterer Jan 5 at 9.30 Off Rec, 73, Castle st, Canterbury  
 GRWENNEB, SOLOMON, Trebarris, Glam, Furniture Dealer Dec 23 at 12 135, High st, Merthyr Tydfil  
 HORE, EDWIN, Ormskirk, Lancs, Smallware Dealer Dec 23 at 2.30 Off Rec, 35, Victoria st, Liverpool  
 HUCKERBY, ELIZABETH ANN, and ANNIE MARIA HUCKERBY, Newark upon Trent, Milliners Dec 23 at 11 Off Rec, 4, Castle pl, Park st, Nottingham  
 HUDSON, SHAW, and WALTER ROTHERAY, Bradford, Commission Weavers Dec 23 at 11 Off Rec Chambers, 31, Manor-row, Bradford  
 HUGHES, JAMES, Carnarvon, Upholsterer Dec 23 at 3 Off Rec, 31, Silver st, Lincoln  
 KIRKHAM, RICHARD, Tong, Bolton, Carter Dec 23 at 3 16 Wood st, Bolton  
 MIDDLETON, FREDERICK JAMES, Kingston upon Hull, Clerk Dec 23 at 11 Off Rec, Trinity House lane, Hull  
 MORRIS, GEORGE THOMAS, Ynyshyl, nr Pontypridd, Saddler Dec 23 at 3 135, High st, Merthyr Tydfil  
 OATES, JOSEPH, Walkley, Sheffield, General Dealer Dec 23 at 12.30 Off Rec, Figtree lane, Sheffield  
 ODDY, EDWIN, Harrogate, Yorks, Hairdresser Dec 28 at 12.15 Off Rec, 28, Stonegate, York  
 POXON, PETER, Great Grimsby, Fish Buyer Dec 23 at 11 Off Rec, 15, Osborne st, Great Grimsby  
 STANBRIDGE, WILLIAM, Chichester, Saddler Dec 23 at 3 Dolphin Hotel, Chichester  
 WHITE, THOMAS CANAVAN, Haverfordwest, Cycle Dealer Dec 24 at 11 Off Rec, 4, Queen st, Carmarthen  
 WILLIAMS, HOBARTH, Euston rd, Marble Mason Dec 23 at 12 Bankruptcy bldgs, Carey st  
 WOOD, HENRY WILLIAM, Dover, Butcher Jan 5 at 9 Off Rec, 73, Castle st, Canterbury  
 WHEN, JAMES, Newbridge on Wye, Radnor, Builder Dec 23 at 12.45 Llanellwedd Arms Hotel, Bulth  
 Amended notices substituted for those published in the London Gazette of Dec 13:

ABOUUS, MARY ELIZABETH (née JAMES), Acock's Green, Warwick, Dressmaker Dec 21 at 11 174, Corporation st, Birmingham

ABERCHROMBIE, GEORGE, Beverley, Honsler's Assistant Dec 30 at 11 Off Rec, Trinity House lane, Hull

#### ADJUDICATIONS.

ABRAHAM, NATHAN, Chatham, Manchester, Cabinet Maker Manchester Pet Dec 14 Ord Dec 14  
 ALLAN, ALEXANDER DUNBAR, Great Russell st High Court Pet Dec 13 Ord Dec 13  
 ARCUUS, MARY ELIZABETH (née JAMES), Acock's Green, Warwick, Dressmaker Birmingham Pet Nov 4 Ord Dec 10  
 BARNETT, JOSEPH, Mile End rd High Court Ord Sept 24 Pet Dec 13  
 BARTY, JONATHAN WILLIAMS, Lancaster, Licensed Victualler Preston Pet Dec 12 Ord Dec 12  
 BLACKBURN, WILLIAM, Addingham, York, Farmer Bradford Pet Dec 12 Ord Dec 12

BOYNTON, EDWARD, Burnley, Grocer Burnley Pet Nov 24 Ord Dec 12  
 BROWN, CHARLES FLEMING, Bowmans on Windermere, Hotel Keeper Kendal Pet Dec 14 Ord Dec 14  
 BURBIDGE, JOHN, Moorgate st, Advertising Agent High Court Pet Nov 28 Ord Dec 12  
 BURNAND, HARRY, Victoria st, Wine Merchant High Court Pet Oct 31 Ord Dec 10  
 CARTELL, JOHN BACKHOUSE, Carshalton, Surrey, Cycle Agent Croydon Pet Dec 12 Ord Dec 12  
 CLARK, WILLIAM, sen, Faringdon, Berks, Furniture Dealer Swindon Pet Nov 18 Ord Dec 13  
 CROSBY, JOHN CHARLES, Bradford, Grocer Bradford Pet Dec 13 Ord Dec 13  
 DEXLEY, THOMAS ARTHUR, Northampton, Leather Factor Northampton Pet Nov 26 Ord Dec 10  
 DIBBO, THOMAS BOLSOVER, Derby, Bricksetter Chesterfield Pet Dec 12 Ord Dec 12  
 HARRIS, WILLIAM GEORGE, Devonport, Inventor Plymouth Pet Dec 14 Ord Dec 14  
 HINTON, HENRY, Wem, Salop, Miller Shrewsbury Pet Dec 2 Ord Dec 12  
 HODKINSON, JAMES, Hindley, Lancs, Grocer Wigan Pet Dec 7 Ord Dec 13  
 HOWARD, EVERETT FREDERICK, Norwich, Builder Norwich Pet Dec 12 Ord Dec 12  
 HUMPHREYS, RACHEL, Aberdare, Coffee Tavern Keeper Aberdare Pet Dec 13 Ord Dec 13  
 ISHERWOOD, ARTHUR EDWARD, Rochdale, Grocer Rochdale Pet Dec 14 Ord Dec 14  
 JOB, RICHARD, Brixham, Devon, Fisherman Plymouth Pet Dec 14 Ord Dec 14  
 KIRKHAM, RICHARD, Tong, Bolton, Carter Bolton Pet Dec 13 Ord Dec 13  
 LOVELL, SAMUEL, Manor Park, Essex High Court Pet Oct 1 Ord Dec 10  
 MADDOCK, FRANK ALFRED GORDON, Pimlico High Court Pet June 24 Ord Dec 10  
 MORGAN, DANIEL, Southsea, Farmer Newport and Ryde Pet Nov 26 Ord Dec 12  
 ODDY, EDWIN, Harrogate, Yorks, Hairdresser York Pet Dec 12 Ord Dec 12  
 PENTON, NATHANIEL, Polruan, Cornwall, Builder Plymouth Pet Dec 12 Ord Dec 12  
 POXON, PETER, Gt Grimsby, Fish Buyer Gt Grimsby Pet Dec 9 Ord Dec 9  
 PRICE, SAMUEL, Old Hill, Staffs Dudley Pet Dec 13 Ord Dec 13  
 PRICKETT, JOHN ALFRED, Birmingham, Tailor Birmingham Pet Nov 4 Ord Dec 12  
 PROUT, HARRY SAUNDERS, Chard, Somerset, Printer Taunton Pet Dec 10 Ord Dec 10  
 RENNIE, RODRICK LOGAN SUMMERBELL, Castleford, Yorks, Schoolmaster Wakefield Pet Dec 13 Ord Dec 13  
 SAULT, ALFRED, Shephard, Leicester, Builder Leicester Pet Nov 26 Ord Dec 9  
 STANBRIDGE, WILLIAM, Chichester, Saddler Brighton Pet Nov 23 Ord Dec 13  
 STANFORD, GEORGE, Wolverhampton, Fruiterer Wolverhampton Pet Dec 14 Ord Dec 14  
 STEPHENS, THOMAS, Southsea, Shirt Manufacturer Portsmouth Pet Dec 14 Ord Dec 14  
 STRACHAN, TOM EDWARD GROVES, Leeds Leeds Pet Dec 10 Ord Dec 10  
 SULLY, JOHN, Bethnal Green High Court Pet Oct 11 Ord Dec 10  
 SUTCH, HESTER, Platt Bridge, nr Wigan, Grocer Wigan Pet Dec 14 Ord Dec 14  
 TANSLEY, GEORGE, Coventry, Cycle Manufacturer Coventry Pet Nov 15 Ord Dec 14  
 TAYLOR, ROBERT, Shaw, nr Oldham, Coal Merchant Oldham Pet May 21 Ord Dec 14  
 THOMAS, CECILIE, Regent st High Court Pet Nov 1 Ord Dec 12  
 THOMSON, GEORGE ALEXANDER, Tonbridge, Kent Tunbridge Wells Pet Oct 8 Ord Dec 13  
 TOPPER, THOMAS WILLIAM, Wandsworth, Cycle Tyre Manufacturer Wandsworth Pet June 28 Ord Dec 12  
 TURNER, LEWIS JAMES, Hornsey High Court Pet Dec 14 Ord Dec 14  
 VAUTREY, GIDRON, Huddersfield, Plumber Huddersfield Pet Dec 12 Ord Dec 12  
 WHITMARSH, EDWARD, Plymouth, Aërated Water Manufacturer Plymouth Pet Dec 13 Ord Dec 13  
 WINGATE, WILLIAM ANDERSON, Lacey, Lincs, Saddler Gt Grimsby Pet Dec 10 Ord Dec 10  
 WOMACK, GEORGE, Castle st, Oxford st, Licensed Victualler High Court Pet Dec 7 Ord Dec 12  
 WRIGHT, JOHN JOSEPH, Brighton, Builder Brighton Pet Dec 13 Ord Dec 14  
 Amended notice substituted for that published in the London Gazette of Nov 25:

JOHNS, WILLIAM, Llanbadrach, Glam, Boot Dealer Pontypridd Pet Nov 22 Ord Nov 22

London Gazette.—TUESDAY, Dec. 20.

#### RECEIVING ORDERS.

ALEXANDER, JACOB, Edgware rd, Fruiterer High Court Pet Dec 17 Ord Dec 17  
 BARLOW, GEORGE, Ticklerton, Salop, Farmer Shrewsbury Pet Dec 6 Ord Dec 17  
 BRADING, JOHN MIDLAND, Ryde, I W, Tailor Newport Pet Dec 17 Ord Dec 17  
 BROWN, JAMES HARGREAVES, Streftford, nr Manchester, Builders' Merchant Salford Pet Dec 15 Ord Dec 15  
 COOKE, CHARLES, sen, and CHARLES COOKE, jun, Clapton Park, Corn Dealers High Court Pet Dec 12 Ord Dec 16  
 DOWDING, EDWIN, Battersea High Court Pet Oct 4 Ord Dec 16  
 FARQUHARSON, DUNCAN, Tottenham, Draper Edmonton Pet Nov 21 Ord Dec 15  
 FOUCHER, GEORGES CHARLES, Wood Green High Court Pet Dec 17 Ord Dec 17  
 GEORGE, MOSES, Oulton, Salop, Collier Kidderminster Pet Dec 15 Ord Dec 15  
 GRAMSHAW, W H, Angel st, Stock Jobber High Court Pet Sept 2 Ord Dec 16  
 HARRISON, MARKS, Briggate, Tailor Leeds Pet Dec 16 Ord Dec 16

HOPWOOD, FREDERICK WILLIAM, Eastwood, Essex, Carpenter High Court Pet Dec 17 Ord Dec 17  
 HOSACK, JOSEPH, Liverpool, Marine Surveyor Liverpool Pet Dec 16 Ord Dec 16  
 JACOBS, HARRY ISAAC, Folkestone, Insurance Agent Canterbury Pet Dec 16 Ord Dec 16  
 JONES, MORRIS HENRY, Brecon, Grocer Merthyr Tydfil Pet Dec 17 Ord Dec 17  
 JONES, THOMAS JEFFREYS, Worcester, Leather Manufacturer Worcester Pet Dec 16 Ord Dec 16  
 LEE, ALFRED HENRY, Bedminster, Baker Bristol Pet Dec 15 Ord Dec 15  
 MARTIN, ALBERT EDWARD, Gorleston, Norfolk, Grocer Great Yarmouth Pet Dec 16 Ord Dec 16  
 MILPS, GEORGE EDMUND, Coventry, Butcher Coventry Pet Dec 17 Ord Dec 17  
 MORRALLER, THOMAS, Berwick upon Tweed, Wine Merchant Newcastle on Tyne Pet Dec 16 Ord Dec 16  
 NORMAN, JOHN THOMAS, Cheltenham Cheltenham Pet Dec 15 Ord Dec 15  
 OLDFIELD, JOHN, Blackawton, Devon, Farmer Plymouth Pet Dec 16 Ord Dec 16  
 PALMER, RICHARD ROBERT, Epsom, Surrey, Insurance Agent Croydon Pet Dec 15 Ord Dec 15  
 PAVEY, WILLIAM, Winchmorehill, Builder Edmonton Pet Dec 14 Ord Dec 14  
 PHILAN, EDWARD DECKLAN, Nottingham, Watchmaker Nottingham Pet Dec 17 Ord Dec 17  
 RIDGWAY, EDWARD, Ashby de la Zouch, Builder Burton on Trent Pet Dec 16 Ord Dec 16  
 ROBINSON, EDWIN HERBERT, Eastleigh, Hants, Ironmonger Southampton Pet Dec 15 Ord Dec 15  
 SAUNDERS, FRANK, Brewood, nr Wolverhampton, Lath-maker Wolverhampton Pet Dec 14 Ord Dec 15  
 SOUTHWOOD, CHARLES, Ellacombe, Torquay, Baker Exeter Pet Dec 16 Ord Dec 16  
 SUMNER, WILLIAM, Bexhill, Shopfitter Hastings Pet Dec 15 Ord Dec 16  
 THORNS, JOHN, Dewsbury Dewsbury Pet Dec 15 Ord Dec 15  
 TOWNSEND, CHARLES HENRY, Hayle, Cornwall Truro Pet Dec 17 Ord Dec 17  
 VIRE, ERNEST, Leeds, Grocer Leeds Pet Dec 1 Ord Dec 16  
 WEST, JAMES, Leeds, Farmer Leeds Pet Dec 16 Ord Dec 16  
 WHITE, EVERARD, Earl's Court, Architect High Court Pet Nov 21 Ord Dec 15  
 WHITE, THOMAS, Wauwern, Swansea, Mason Swansea Pet Dec 16 Ord Dec 16  
 WOOD, LEON, Darwen, Boot Maker Blackburn Pet Dec 15 Ord Dec 15

Amended notice substituted for that published in the London Gazette of Dec 13:

LAPFEN, FRANK ALONISUS, Acton Brentford Pet Nov 24 Ord Dec 9

#### FIRST MEETINGS.

ALLAN, ALEXANDER DUNBAR, Great Russell st, Bedford sq Dec 25 at 11 Bankruptcy bldgs, Carey st  
 ABRAHAM, NATHAN, Chatham, Manchester, Cabinet Maker Dec 30 at 2.30 Off Rec, Byrom st, Manchester  
 ALEXANDER, JACOB, Edgware rd, Fruiterer Dec 29 at 11 Bankruptcy bldgs, Carey st  
 BARLAND, THOMAS, Baldon, York, Farmer Dec 29 at 11 Off Rec, 22, Park row, Leeds  
 BARLOW, WILLIAM, Ticklerton, Salop, Haulier Dec 24 at 11.30 Off Rec, 42, St John's-hill, Shrewsbury  
 BARNES, G E, Clapham, Cycle Manufacturer Dec 30 at 12 24, Railway app, London bridge  
 BLACKBURN, WILLIAM, Addingham, Yorks, Farmer Dec 30 at 11 Off Rec, 31, Manor-row, Bradford  
 BROWN, JAMES HARGREAVES, Streftford, nr Manchester, Builders' Merchant Dec 30 at 3 Off Rec, Byrom st, Manchester  
 CLARK, WILLIAM, sen, Faringdon, Berks, Furniture Dealer Dec 30 at 11.30 Off Rec, 46, Criclake st, Swindon  
 COOKE, CHARLES, sen, and CHARLES COOKE, jun, Walthamstow, Corn Dealers Dec 23 at 12 Bankruptcy bldgs, Carey st  
 CROOK, PETER, Liverpool, Law Stationer Dec 23 at 1 Off Rec, 35, Victoria st, Liverpool  
 CROSBY, JOHN CHARLES, Bradford, Grocer Dec 30 at 12 Off Rec, 31, Manor-row, Bradford  
 DAVIES, WILLIAM BENJAMIN, Swansea, Labourer Dec 30 at 12 Off Rec, 81, Alexandra rd, Swansea  
 DIBBO, THOMAS, Bolsover, Derby, Bricksetter Jan 30 at 1.30 Angel Hotel, Chesterfield  
 DOWDING, EDWIN, Battersea Dec 29 at 1 Bankruptcy bldgs, Carey st  
 HODKINSON, JAMES, Hindley, Lancs, Grocer Dec 29 at 11 16, Wood st, Bolton  
 HOWARD, EVERETT FREDERICK, Norwich, Builder Dec 31 at 12 Off Rec, 8, King st, Norwich  
 HURSTWANT, WILLIAM PARSONS, Rushden, Tailor Dec 29 at 11 45, Copenhagen st, Worcester  
 JONES, THOMAS JEFFREYS, Worcester, Leather Manufacturer Dec 29 at 11 45, Copenhagen st, Worcester  
 KAY, JOHN, Blackpool, Boot Dealer Dec 29 at 3 Off Rec, 14, Chapel st, Preston  
 KELLEY, CHARLES AUGUSTINE, Lower Wolvercote, Oxford Dec 23 at 12 1, St Aldate's, Oxford  
 LEONARD, R, Upper Holloway Dec 28 at 12 Bankruptcy bldgs, Carey st  
 LOWE, THOMAS EDWARD, Handsworth Dec 30 at 11 174, Corporation st, Birmingham  
 MALLABAR, HERBERT J, Liverpool, Provision Merchant Dec 29 at 10.30 Off Rec, 35, Victoria st, Liverpool  
 OLIVER, WILLIAM HENRY, Bangor, Canvasseer Dec 29 at 12.30 Ship Hotel, Bangor  
 ROBINSON, EDWIN HERBERT, Eastleigh, Hants, Ironmonger Dec 29 at 2.45 Off Rec, 172, High st, Southampton  
 SOUTHCOFF, JOHN THOMAS, Exeter, Forage Dealer Jan 4 at 10.30 Off Rec, 13, Bedford circus, Exeter  
 SOUTHWOOD, CHARLES, Ellacombe, Torquay, Baker Jan 4 at 10.45 Off Rec, 14, Bedford circus, Exeter  
 SPENCER, WILLIAM, Rushden, Plumber  
 STEPHENS, THOMAS, Southsea, Shirt Manufacturer Dec 30 at 3 Off Rec, Cambridge junction, High st, Portsmouth  
 SUTCH, HESTER, Platt Bridge, nr Wigan, Grocer Dec 25 at 11 16, Wood st, Bolton



THOMAS, ALBERT GERALD, Willesden Green Dec 28 at 12  
Barnaby Rudge, Carey at  
TOTTENHAM, BERRISFORD PARK STUART CRICHTON LOTTUS,  
Victoria st Dec 29 at 12 Bankruptcy bldgs, Carey at  
WALL, CHARLES, Leeds, Grocer Dec 29 at 12 Off Rec, 22,  
Park row, Leeds  
WHITMARSH, EDWARD, Plymouth, Aerated Water Manu-  
facturer Dec 29 at 11 6, Athenaeum ter, Plymouth  
WICKHAM, WILLIAM RICHARD, Kensington Dec 29 at 11  
Bankruptcy bldgs, Carey at  
WINGATE, WILLIAM ANDERSON, Laceby, Lines, Saddler  
Dec 30 at 11 Off Rec, 15, Osborne st, St Grimsey  
WONACK, GEORGE, Castle st, Oxford st, Licensed Victualler  
Dec 29 at 11 Bankruptcy bldgs, Carey at  
WRIGHT, JOHN JOSEPH, Brighton, Builder Dec 29 at 3  
Off Rec, 4, Pavilion bldgs, Brighton

## ADJUDICATIONS.

BARLOW, WILLIAM, Tickleton, nr Church Stretton, Salop,  
Haulier Shrewsbury Pet Nov 24 Ord Dec 15  
BARNES, G E, Clapham, Cycle Manufacturer Wandsworth  
Pet Oct 25 Ord Dec 8  
BROWN, JAMES HARGREAVES, Stratford, nr Manchester,  
Builders Merchant Salford Pet Dec 15 Ord Dec 15  
BROWN, THOMAS HENRY, Market Harborough, Leicester,  
Horse Dealer Leicester Pet Aug 12 Ord Dec 16  
CHANT, J, Stockbridge, Hants, Plumber Southampton  
Pet Nov 25 Ord Dec 17  
CHOOK, PETER, Liverpool, Law Stationer Liverpool Pet  
Nov 22 Ord Dec 17  
GEORGE, MOSES, Oulton, Salop, Colli r Kidderminster Pet  
Dec 15 Ord Dec 15  
HARRISON, MARKS, Brigste, Leeds, Tailor Leeds Pet  
Dec 16 Ord Dec 16  
HOSSACK, JOSEPH, Fairfield, Liverpool, Marine Surveyor  
Liverpool Pet Dec 16 Ord Dec 16  
JONES, HERBERT HUGH, Bradford on Avon, Grocer Bath  
Pet Nov 15 Ord Dec 15  
JONES, HUGH, Rhyl, Flint, Builder Bangor Pet Dec 12  
Ord Dec 15  
JONES, MORGAN HENRY, Brecon, Grocer Merthyr Tydfil  
Pet Dec 17 Ord Dec 17  
JONES, THOMAS JEFFRIES, Worcester, Leather Manufacturer  
Worcester Pet Dec 16 Ord Dec 16  
KAY, JOHN, Blackpool, Boot Dealer Preston Pet Oct 25  
Ord Dec 17  
LEE, ALFRED HENRY, Bedminster, Baker Bristol Pet  
Dec 15 Ord Dec 15  
MARTIN, ALBERT EDWARD, Gorleston, Norfolk, Grocer  
Great Yarmouth Pet Dec 16 Ord Dec 16  
MILES, GEORGE EDMUND, Coventry, Butcher Coventry,  
Pet Dec 17 Ord Dec 17  
MORRALL, THOMAS, Berwick upon Tweed, Wine Mer-  
chant Newcastle on Tyne Pet Dec 16 Ord Dec 16  
NICHOL, EBERNEZER, Birmingham Birmingham Pet Dec 13  
Ord Dec 16  
NORMAN, JOHN THOMAS, Cheltenham Cheltenham Pet  
Dec 15 Ord Dec 15  
OLDRIDGE, JOHN, Blackawton, Devon, Farmer Plymouth  
Pet Dec 16 Ord Dec 16  
PAYNE, WILLIAM, Winchmore hill, Builder Edmonton  
Pet Dec 14 Ord Dec 14  
PHELAN, EDWARD DECKLAN, Nottingham, Watchmaker  
Nottingham Pet Dec 17 Ord Dec 17  
RIDGWAY, EDWARD, Ashby de la Zouch, Builder Burton on  
Trent Pet Dec 16 Ord Dec 16  
ROBINSON, EDWIN HERBERT, Eastleigh, Hants, Ironmonger  
Southampton Pet Dec 15 Ord Dec 15  
SAUNDERS, FRANK, Brewrod, nr Wolverhampton, Latch-  
maker Wolverhampton Pet Dec 14 Ord Dec 15  
SOLOMONS, LEWIS, Knightbridge st, Fur Merchant High  
Court Pet Nov 15 Ord Dec 15  
SOUTHWOOD, CHARLES, Ellacombe, Torquay, Baker Exeter  
Pet Dec 16 Ord Dec 16  
STEVENSON, HENRY, Birmingham, Shopfitter Birmingham  
Pet Nov 25 Ord Dec 15  
THOMAS, JOHN, Dewsbury Dewsbury Pet Dec 15 Ord  
Dec 15  
WEST, JAMES, Leeds, Farmer Leeds Pet Dec 16 Ord  
Dec 16  
WOOD, ISAAC, Darwen, Lanes, Boot Maker Blackburn  
Pet Dec 15 Ord Dec 15

## ADJUDICATION ANNULLLED.

BULLY, FREDERIC ARTHUR GEORGE, Colchester, out of  
business Colchester Adjud April 29, 1892 Annul  
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